

# **QUARTERLY COUNTY BUDGET REPORT**

**For the Period Ending June 30, 2005**

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# **Nassau County**

Long Island, New York

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**Thomas R. Suozzi, County Executive**

**Office of Management and Budget  
Office of the County Executive  
August 1, 2005**

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## **EXECUTIVE SUMMARY**



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# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

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## OVERVIEW

This second quarter financial report reflects many events already recognized in the Office of Management and Budget's (OMB) prior reports, including changes in anticipated retiree health insurance costs, State budget impacts, adjustments to Medicaid expenditures, higher than budgeted public safety overtime, the reduced sales tax assumption, and the receipt of one-time resources. The most significant change contained in this second quarter report is the net impact of no longer accruing liabilities as a result of the State takeover of the county local share for Medicaid. The reversal of approximately \$37 million in accrued liabilities and \$23.5 million in accrued revenues will result in a benefit of approximately \$13.5 million.

In summary, OMB currently projects that the County will end Fiscal 2005 with a positive operating result of approximately \$54.8 million in the Major Operating Funds<sup>1</sup>. OMB is confident that it has recognized the most significant budget risks that it will encounter during the year.

## ONE-TIME 2005 RESOURCES

The June Multi-Year Plan Update identified \$90 million in one-time revenues and expense relief that will be utilized to assist the County in transitioning toward the period when it will derive significant baseline savings from the State's decision to impose a cap on local Medicaid expenditures. As discussed on pages 18-19 of the June Update, the County anticipates utilizing these funds on a declining basis as the full impact of the Medicaid cap phases in: \$50 million in 2006, \$25 million in 2007 and \$15 million in 2008.

OMB is certain that three components of the transitional fund package will occur in 2005, and consequently they are reflected in these projections. They are the \$24.9 million debt service savings attributable to the recognition of prior year 840 account deposits into the Capital Projects Fund and the \$15.1 million recovery for 2003 storm water expenses from the Sewer and Storm Water Resources District. This report also includes the net impact of accrued liabilities of the State takeover of the county local share for Medicaid. The reversal of approximately \$37 million in accrued liabilities and \$23.5 million in accrued revenues will result in a surplus of approximately \$13.5 million.

Most of the other components of the transitional fund package will not occur until 2006 or later. To the extent they occur earlier, they will be incorporated into OMB's current year projections.

## EXPENDITURE PROJECTIONS

### *Salaries*

The 2005 Adopted Budget for salaries is \$780.8 million. This includes \$582.5 million for base wages, \$63.4 million for overtime and \$38.8 million for termination pay. OMB is projecting total salary expenditures of approximately \$793.5 million.

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<sup>1</sup> The Major Operating Funds include the General Fund, Recreation & Parks Fund, Fire Prevention Fund, Police Headquarters Fund, Police District Fund and Debt Service Fund.

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Base Wages: Overall staffing has dropped by 702 full-time positions since January 2002, demonstrating the success of the County's workforce management program. As of June 23, there were 8,773 full-time and contract employees on-board with base wages of \$564.5 million, significantly less than the budgeted wage estimate and 239 positions less than the 2005 Adopted Budget figure of 9,012.

OMB's salary projection assumes that significant budgeted hiring occurs in several departments, most notably in the Police Department and the Correctional Center. For departments where hiring has not been authorized, it assumes salary savings due to currently vacant positions.

In this report, OMB is reporting a refined salary projection for the Police Department to account for both retirements that will take place in 2005, as well as current salary trends. This results in a reduction of the salary projection by approximately \$3 million. The vast majority of the negative variance in salary spending in the police funds is attributable to the fact that in anticipation of pending arbitration awards, the Adopted Budget set aside \$9.6 million in the fringe benefits account to cover potential wage increases for the Detectives Association, Inc. (DAI) and Superior Officers Association (SOA). This includes approximately \$5 million for DAI and \$4.6 million for SOA. The DAI arbitration award was announced in September 2004, and all detectives have received their retroactive wage payments. The SOA arbitration award was announced in January 2005, and all SOA members have received their retroactive wage payments. Consequently, OMB is projecting the wage impact in the payroll accounts. For accounting purposes, this produces a deficit in salaries and a surplus in fringe benefits versus the Adopted Budget. OMB will propose a budget transfer later this year if and when it is determined that funds are needed in the Police Department.

Overtime: The Fiscal 2005 Budget contains approximately \$35.9 million for overtime in the Police Department. This allocation was based on the assumption that there would be 2,650 sworn personnel and 827 civilians employed at the Police Department. The graduation of the police cadet class in February has placed the Police Department very close to its budgeted sworn headcount target. However, as the new graduates were not deployed into the field until March, overtime hours worked during the first four months of 2005 exceeded last year's pace. In June, overtime hours for minimum staffing decreased by approximately 9,329 hours compared to last year, as the new officers settled into their assigned posts. The Administration believes this trend will continue through the summer and improve even further when the next class of cadets is deployed in the Fall. Nevertheless, OMB is conservatively maintaining its police overtime projection of \$47.9 million for now. However, it is possible that year-end spending will wind up below this projection. OMB will continue to carefully monitor trends as the year progresses.

The Fiscal 2005 Budget includes approximately \$21.6 million for overtime in the Correctional Center. The budgeted headcount target includes 1,055 correctional officers and 130 civilians assigned to the sheriff. As of June 23, there were 1,035 correctional officers and 116 civilians on-board. The Correctional Center has experienced some success in containing overtime via the implementation of several managerial policies. Year-to-date, overtime hours in the Correctional Center have decreased 4% or 7,700 hours. Overtime hours for correctional officers decreased 2.7% in a month-to-month comparison of June 2004 versus June 2005. If this trend continues, overtime spending is expected to also decline. To remain conservative, OMB maintains the Correctional Center overtime projection at \$24 million.



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### ***Fringe Benefits***

The 2005 Adopted Budget for fringe benefits, \$365.7 million, includes a wide variety of payments including pensions, employee and retiree health insurance, labor reserves and workers compensation.

The Adopted Budget for pensions and health insurance make up the largest part of fringe benefits at \$283.5 million. This report reflects a projection of \$275.9, which is a \$7.6 million surplus due mainly to the lower than anticipated rates for retiree health insurance and changes in headcount. To date, the County has experienced a 5% retiree health insurance rate increase compared to the 9.5% rate increase incorporated into the Adopted Budget. The surplus from lower than anticipated rates for retiree health insurance is approximately \$5.1 million and the surplus from vacancies in various departments is approximately \$1.1 million.

Last year, the Governor, State Comptroller and State Legislature announced an agreement that allowed localities to defer the regular December 2004 pension payment until February 2005. The County utilized \$35 million of the pension reserve to pay the February 15, 2005 pension bill.

The workers compensations expenses portion of the fringe benefits projection reflects a \$2 million deficit as the County has experienced increased workers compensation expenses due to higher than anticipated New York State Assessment Charges, employee wage replacement and employee medical costs. The County hired a Third Party Administrator (TPA) to manage all workers compensation claims in order to contain and reduce future costs. The County will continue to consider whether borrowing funds to eliminate ongoing annuity workers compensation payments for partial permanent disability (PPD) is an appropriate action.

As discussed in the previous section, the 2005 Adopted Budget set aside approximately \$9.6 million in the fringe benefits accounts of the Police District Fund and Police Headquarters Fund to cover the cost of potential wage increases for the DAI and SOA. The Police District Fund included \$2.4 million for SOA. The Police Headquarters Fund included approximately \$5 million for DAI and \$2.2 million for SOA. Given that the raises were awarded, this report projects a savings versus budget in fringe benefits.

The net effect of the \$5.3 million surplus in retiree health insurance, \$2.3 million surplus in health insurance for active employees due to vacancies, \$2 million deficit in workers compensation expenses, \$9.6 million surplus from the DAI and SOA wage increases and less than \$1 million in various other adjustments results in a fringe benefits projection of \$351.6 million, an overall surplus of approximately \$14 million.

### ***Medicaid***

Based on information available at the time of budget adoption, the 2005 Adopted Budget included a Medicaid allocation of \$281.7 million. The budget was based on estimated 2004 county share percentages and estimated growth rates, and the full pre-payment of Family Health Plus (FHP) expenses in 2004. It assumed no impacts related to the not-yet proposed 2005 – 2006 State Budget. Based on newly available information, OMB conservatively projects 2005 Medicaid expenditures of \$237.7 million.

The reduction from \$281.7 million to \$237.7 million stems from a number of changes. First, it reflects actual 2004 growth rates and county shares instead of estimates. Given that many of the rates in the more

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expensive categories grew more slowly than expected, OMB adjusted its estimate downward by approximately \$19 million. Second, the net effect of the County's decision not to pre-pay FHP in 2004, the impact of actual FHP growth rates and county shares, and the State acceleration of the FHP takeover is an increase in expense of \$12 million. Third, the 2005 – 2006 State Budget included a package of cost containment measures intended to compensate for the Medicaid cap. The initial conclusion of the New York State Association of Counties is that this package will not significantly affect the Counties, but as of the time of this report, no specifics of the final cost containment package have been released, so the projection may still change as the year progresses. Finally, this report reflects the reversal of approximately \$37 million in budgeted accrued liabilities due to the State takeover of the county local share. The reversal of the year-end expense and revenue accruals will result in a net benefit of approximately \$13.5 million.

The Medicaid Cap statutory language provides an opportunity for certain counties in New York State to benefit on a one-time basis from the change in the underlying funding structure of the State's Medicaid program. Under the Medicaid program, counties establish year-end accruals for Medicaid-related expenses that have been incurred but not yet paid, as well as for Medicaid-related revenues that have been earned but not yet received. Nassau County establishes expense accruals to adjust for lags in its Medicaid cycle and MARS 39 payments. The County establishes revenue accruals for delays in the receipt of prescription drug rebate revenue and overburden aid. The County's expense accruals approximated \$39.6 million in 2004, while its revenue accruals totaled about \$25.2 million. Beginning on January 1, 2006, the funding structure of the New York State Medicaid program will change from one where county local share payments constitute fees for various Medicaid services to one where the counties will pay regular installment contributions to the Medicaid program, independent of actual services, determined by a formula applied to actual 2005 Medicaid expenses and revenues. As a result of this transition, the counties will not have an obligation to satisfy their year-end Medicaid expense accruals, nor will they be entitled to receive accrued Medicaid revenues. For Nassau County, the net impact of no longer having to make these year-end accruals is a budgetary benefit of approximately \$13.5 million. The Governor's Office, the New York State Division of Budget, and the New York State Department of Health articulated this interpretation of the Medicaid Cap statute to a working group of county officials late last week, a working group that included representatives from Nassau County. The county working group has also met with representatives from the New York State Comptroller's Office to discuss the accounting treatment of these accruals. These discussions are in their initial stages, so the administration expects that it will take several months for all of the accounting issues surrounding the imposition of a cap on the local share of Medicaid to be resolved.

### ***Inmate Medical Care***

Nassau University Medical Center provides the Correctional Center with medical care for inmates. The reconciliation of the final 2004 NUMC bills included \$4 million in infirmity costs that were previously in dispute. This increase in medical payments to NUMC is expected to be recurring; therefore OMB projects the contractual services expenses for the Correctional Center to reach \$24.8 million.

### ***"No-Wrong-Door"***

The first phase of the County's real estate consolidation program involves the transfer of most health and human services (HHS) departments from their current County-owned Mineola location to a leased building on Charles Lindbergh Boulevard. As the HHS departments will not fully occupy the leased

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building until September, the Office of Real Estate Services recognizes \$1 million for nine months of rental savings, reflected in the Other Expenses line.

The County has embarked upon a document imaging project to electronically scan more than 57 million paper documents so that storage space can be saved. Prior reports reflected a deficit in general expenses primarily due to Physically Challenged, Senior Citizens Affairs, Veterans Services Agency and Youth Board utilizing funds in 2005 for this project. These expenses have been reversed as the costs will be reflected in the Capital Fund.

### ***Early Intervention Programs***

As part of the Health Department, the Early Intervention unit coordinates three programs for children with special health care needs. The Early Intervention Program (EIP) is an entitlement program under Part C of the Federal Individuals with Disabilities Education Act (IDEA). The program provides specialized services to children under age three with developmental delays and disabilities. Mandated services include core and supplemental evaluations to determine eligibility and a comprehensive array of services to eligible children (including service coordination, speech/language therapy, physical therapy, occupational therapy, special education, family counseling and transportation) in a variety of settings. The Child Find component of the Early Intervention Program is a New York State Department of Health grant-funded program to identify infants at risk for physical and developmental disabilities as soon after birth as possible, to ensure that these children have a medical home where routine development surveillance and appropriate screenings are provided. The Physically Handicapped Children's Program (PHCP) pays for all medical, surgical, rehabilitative, orthodontic, and other related services for children (age 0-21 years) with eligible medical conditions who meet both medical and financial eligibility requirements.

Providers perform evaluations on all children that apply for entry into the Early Intervention Programs. This year, caseworkers started sitting in on the evaluations and have found fewer children are eligible for enrollment compared to previous years. As a result, Early Intervention spending is projected to decrease by \$1 million in 2005.

### ***Preschool Special Education Program***

As part of the Department of Mental Health, the Preschool Special Education Program provides administrative oversight to a large, complex system of education and supportive services to special needs children ages 3-5. The program also oversees financial support for Summer School programs for 5-21 year olds and a Countywide transportation system for both Early Intervention (ages 1-3) and Preschool (3-5). The Preschool program offers center based educational services, itinerant services, evaluations and transportation. The Committee for Preschool Special Education deems children in need of services in their local school district.

As a result of retroactive State increases and prior year billings for provider services, Preschool spending is projected to increase by \$5.5 million in 2005. The corresponding projected \$3.3 million reimbursement is reflected in State Aid. Additionally, the Department of Mental Health received \$2.5 million in retroactive reimbursement for increased transportation costs dating back to 2003.



### ***Youth Violence and Gang Prevention/Intervention Initiative***

The Youth Violence and Gang Prevention/Intervention Initiative provides services and opportunities to individuals at imminent risk of violence, involved in violent acting-out behavior, are at high risk of being gang-involved, or are gang-involved. The services and opportunities to be offered include community education/awareness, employability skills, job placement, career exposure, apprenticeships and on-the-job training. Community education and awareness will be made possible by presentations made to schools and organizations. Academic assistance will be provided via GED, literacy and other classes. Academic progress will be monitored through report cards and attendance records. This Initiative will be closely linked with other prevention, intervention, and redirection efforts in the County to maximize impact and effectiveness.

The Department of Social Services and Youth Board will each spend \$100,000 for contractual services related to this initiative. The services provided by the Youth Board targets youth ages 12 to 21. The Department of Social Services will aid individuals over the age of 21.

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### REVENUES

#### *Sales Tax*

The County's 2005 budget was premised on a conservative forecast of 2.64% growth in sales tax revenues over 2004. Though sales tax revenue was down through the early part of the year, the last few sales tax revenue checks showed growth. The most recent sales tax check was 12.4% better than last year, and now sales taxes are up 0.7% for the year. The administration remains hopeful that it will achieve its budgeted target. Nevertheless, it has taken pride in – and benefited substantially from – very conservative projections in the growth of its sales tax revenues, since this was a revenue source that the prior administration chronically overestimated. To maintain this level of conservatism, the administration has elected to reduce its sales tax revenue growth forecast to just 1.89%, which represents a \$7 million negative adjustment to its 2005 projections and its 2005-2008 baseline. OMB will closely monitor these revenues during the coming months to determine if further modifications – whether positive or negative – should be made to its year-end sales tax estimates.

#### *Property Tax*

Pursuant to State law, \$4.5 million of County's 2003 sales tax receipts were deferred until 2005. This deferred revenue of \$4.5 million is reflected as property tax revenue in OMB's report, consistent with State law. Additionally, the County has collected \$2.2 million in restored taxes. There are various property assessment exemptions, i.e. for veterans or religious personnel, some of which have term limits, and will expire upon sale of the property. When the term expires or sale of the property is made, the exemption is no longer valid and the full assessment value is returned to the tax rolls. Another \$400,000 is the result of a retroactive tax levy collection.

#### *Parks Revenue*

The Administration recently completed Phase I of its Parks Comeback Campaign. Many of the County's recreational facilities have been renovated and/or replaced, and it is anticipated that the successful completion of this project will attract increase usage of County facilities and generate additional revenue. The Parks team also is in the process of re-engineering its management practices and developing innovative ways to markets its assets.

While it is expected that these efforts will produce tangible results in both 2005 and beyond, OMB recognizes that the Parks Department's revenue target of \$20.3 million may not be achievable. This report incorporates a deficit of \$3.8 million to reflect the possibility that total revenue may reach only \$16.5 million this year.

#### *State Aid*

The Fiscal 2005 Adopted Budget included \$215.2 million in State Aid. This report reflects a deficit of approximately \$11.2 million due mainly to the following anticipated events. First, the County will receive an additional \$1.1 million in the distribution from the Indigent Legal Services Fund. Second, the Courts are projected to experience an approximate \$235,000 deficit due to a lower than anticipated rate increase of medical insurance. Third, as discussed earlier in the report, the Department of Mental Health received \$3.3 million reimbursement for Preschool spending and \$2.5 million in retroactive reimbursement for increased transportation costs dating back to 2003. Finally, the Department of Social Services will receive approximately \$5.4 million more in reimbursement for the document imaging project and higher than anticipated Special Education Assistance. The State reallocation of the Flexible

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Fund for Family Services (FFFS) was previously reported as an adjustment of approximately \$6.4 million to State Aid, however this report properly reports it as an adjustment to Federal Aid. This report reflects the reversal of approximately \$23.5 million in accrued revenues due to the State takeover of the county local share. The reversal of the year-end expense and revenue accruals will result in a benefit of approximately \$13.5 million.

### ***Federal Aid***

The Fiscal 2005 Adopted Budget allocated \$123.4 million in Federal Aid and this report projects a deficit of approximately \$7.7 million mainly due events in the Department of Social Services and the Correctional Center.

As discussed in the previous section, the Department of Social Services will receive approximately \$6.4 million less in reimbursement due to the reallocation of the Flexible Fund for Family Services (FFFS).

Renovations are currently in progress at a correctional facility in the vicinity of JFK Airport, previously used to house illegal immigrants. The renovations are expected to be completed in August, at which time the Federal Government plans to move 50 Federal inmates from the Nassau County Correctional Center to the renovated detention center. This report incorporates a deficit of \$1.3 million to reflect the possibility that this space at the Correctional Center is not replaced by another group of 50 federal inmates.

### ***OTB Profits***

The Fiscal 2005 Budget assumed that the County would receive \$7.6 million in OTB profits. A decrease in the capitalization of salary and related expenses for the construction of a video lottery terminal venue is expected to erode profits by \$1.2 million and a \$270,000 decrease in point of sale income, offset by net retained commission will reduce profits in 2005 to \$7.1 million.

The projection for the OTB 5% Tax is \$6.6 million, reflecting a deficit of \$300,000. This reduction is due to a decrease in the number of wagers subject to the 5% surcharge. Wagers at the Race Palace are not subject to the 5% surcharge that other OTB wagers are subject to pay. This decrease in OTB 5% Tax is offset by the increase in net retained commission.

### ***Other Revenues and Recoveries***

The County budget contains numerous other revenue sources. The key variances in these categories include the following.

- OMB is projecting a \$1.7 million surplus versus budget in Traffic & Parking Violations Agency revenue. This positive impact is anticipated due to a combination of an aggressive collection plan, increased fine levels, and \$1.3 million collected to date from the amnesty program.
- This report reflects a \$360,000 surplus versus budget in rents and recoveries based primarily on the following. BPA restitutions of \$2 million were collected in 2004 instead of 2005, sooner than previously anticipated. The Department of Social Services will recover \$2.2 million in disencumbered funds from 2004 based on a revised Document Scanning Project expense. The Veterans Services

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Agency was reimbursed \$115,000 from the Homeless Veterans Grant for 2 employees whose salary expenses were paid out of the General Fund.

- The County Clerk is anticipating \$850,000 in higher than expected revenues from mortgage refinancing.





### OPPORTUNITIES

#### *Salary Savings*

The Fiscal 2005 Budget contains funding for 8,933 full-time positions. As of June 23, there were only 8,773 employees on board, 239 less than budget. While the County does anticipate hiring, most notably in the Police Department and Correctional Center, the budget does not assume savings from routine turnover. It is too early to project year-end salary spending with certainty; however, it is likely that the County will experience significant savings in this area.

#### *Direct Assistance*

This category of spending includes Recipient Grants, Purchased Services and Emergency Vendor Payments. Recipient Grants are direct assistance payments made to a client for services such as Temporary Assistance for Needy Families (TANF), Safety Net, Foster Care and the Food Stamp Program. Purchased Services include Day Care, Preventive & Protective and Homemaker Services. Emergency Vendor Payments cover Special Education assistance for children placed by school districts into institutions, people in the Persons In Need of Supervision (PINS) program, DSS custody, court placements and handicapped.

The County's 2005 Budget for Direct Assistance, excluding Medicaid, is \$148.3 million. The current trend of lower than anticipated expenses in the first half of the year indicates there is a possibility for reduced expenditures of approximately \$2 million (with a corresponding loss of matching State and Federal aid). The estimated \$2 million is the composite of \$1.8 million in increased expenses for Special Education assistance for children placed into institutions offset by approximately \$4 million in possible savings in all other direct assistance spending. The unanticipated \$1.8 million in Special Education institutionalization is the result of three factors: 1) higher enrollment / new cases for Special Education assistance requiring institutionalization, 2) back billing from the State for cases in previous years and 3) annual rate increases and adjustments.





### THREATS

#### *Public Safety Overtime*

OMB believes that it has accommodated the full public safety overtime risk in its projections, and as stated earlier, it has not factored in many managerial initiatives that it is hoped will bear fruit and reduce overtime during the final half of the year. However, given recent history OMB recognizes that overtime in the Police Department and Correctional Center could exceed \$47 million and \$24 million, respectively. Consequently, these areas will be carefully monitored throughout the year.

#### *NIFA Aid*

In 2004, the State requested that Nassau County agree to defer half of its final \$15 million NIFA transitional aid appropriation until 2005. The County consented to this agreement, and \$7.5 million was received in 2004 and consequently \$7.5 million was budgeted in 2005. Subsequent to this agreement, some of the language in the State legislature governing the disbursement of these funds was changed. While this language change will require the County to alter its procedures for requesting the transitional aid, it remains confident that such aid will be received in 2005.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## RECONCILIATION OF PROJECTION CHANGES (ADOPTED TO SECOND QUARTER 2005 REPORT)

### Expenses

Object Code	Adopted Budget	Jun-05 Projection	Variance	Primary Factors Contributing to the Variance
Salaries	\$780,846,579	\$793,466,886	(\$12,620,307)	Wage increase for DAI and SOA, which was budgeted for in the fringe benefits line, and Public Safety overtime.
Fringe Benefits	\$365,654,956	\$351,633,933	\$14,021,023	Reversal of funds set aside for DAI and SOA wage increase, offset by increased workers compensation costs.
Equipment	\$6,933,709	\$6,941,784	(\$8,075)	
Materials & Supplies	\$15,488,116	\$15,345,209	\$142,907	Fuel price increases, offset by anticipated surplus from internal controls on Correctional Center food purchases.
General Expenses	\$16,413,857	\$17,267,432	(\$853,575)	Add'l \$250K consulting costs for expert witnesses, \$350K in higher postage volume, paper costs and outside printing.
Contractual Services	\$120,391,444	\$127,367,050	(\$6,975,606)	Recon of 2004 NUMC bills to Correctional Center (\$4M) and contin of Manatt contract for NHCC recovery plan (\$2M).
Utilities	\$31,358,786	\$31,608,786	(\$250,000)	Increased kilowatt usage during warmer weather.
Interest	\$48,221,973	\$33,541,797	\$14,680,176	Prior year 840 account deposits into the Capital Projects Fund (\$6.3M) and December, 2004 NIFA Borrowing (\$8.4M).
Principal	\$140,553,683	\$121,953,684	\$18,599,999	Recognition of prior year 840 account deposits into the Capital Projects Fund.
Local Government Assistance	\$57,631,662	\$56,565,855	\$1,065,807	The projected surplus is due to a decrease in the projected sales tax collection.
Health Care Corporation	\$13,000,000	\$13,000,000	\$0	
Disallowances	\$0	\$33,906	(\$33,906)	
Mass Transportation	\$45,095,797	\$45,095,797	\$0	
NIFA Expenses	\$2,000,000	\$2,000,000	\$0	
Other Expenses	\$154,374,287	\$160,398,440	(\$6,024,153)	Debt service of the December, 2004 NIFA Borrowing.
Early Intervention / Special Education Recipient Grants	\$139,959,400	\$144,459,400	(\$4,500,000)	Deficit due to retro state increase and prior year billings for provider services offset by lower caseload than anticipated.
Purchased Services	\$51,604,600	\$51,604,600	\$0	
	\$45,886,814	\$45,886,814	\$0	
Emergency Vendor Payments	\$50,824,000	\$52,624,000	(\$1,800,000)	Higher enrollment in institutions for Special Education, back billing from the State, and higher institutional rates.
Medicaid	\$281,748,167	\$237,693,033	\$44,055,134	Updated Medicaid baseline (\$7M) and reversal of accrued liabilities of State takeover of county local share (\$37M).
Medicaid IGT	\$40,973,706	\$40,973,706	\$0	
Interfund Charges	\$25,000	\$25,000	\$0	
Debt Service Chargebacks	\$277,455,828	\$251,294,110	\$26,161,718	Recognition of prior year 840 account deposits into the Capital Projects Fund.
Interdepartmental Charges	\$119,234,915	\$119,401,915	(\$167,000)	3 attorneys tasked to Police Headquarters from the County Attorney's office.
<b>Total Expenses</b>	<b>\$2,805,677,279</b>	<b>\$2,720,183,137</b>	<b>\$85,494,142</b>	

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## RECONCILIATION OF PROJECTION CHANGES (ADOPTED TO SECOND QUARTER 2005 REPORT)

### Revenues

Object Code	Adopted Budget	Jun-05 Projection	Variance	Primary Factors Contributing to the Variance
Fund Balance	\$21,479,706	\$21,479,706	\$0	
Interest Penalty on Taxes	\$24,180,000	\$23,595,875	(\$584,125)	Reduction in contractor services due to available properties that have legal complications.
Permits & Licenses	\$9,040,392	\$8,937,611	(\$102,781)	
Fines and Forfeitures	\$17,017,288	\$18,515,269	\$1,497,981	Increase in TPVA revenues due to enhanced collection plan, fee increases, and amnesty program.
Investment Income	\$9,196,792	\$11,980,371	\$2,783,579	Surplus due to better money market return on investment.
Recoveries	\$51,534,433	\$66,730,703	\$15,196,270	Impact of Sewer and Storm Water chargeback.
Revenue Offset to Expense	\$4,457,933	\$3,535,193	(\$922,740)	Correction in college tuition reimbursement.
Department Revenues	\$82,812,753	\$80,644,450	(\$2,168,303)	Delayed Parks revenue initiatives and higher than expected revenues from mortgage refinancing.
Medicaid IGT Revenue	\$40,973,706	\$40,973,706	\$0	
Capital Backcharges	\$5,440,000	\$5,440,000	\$0	
Service Fees	\$260,000	\$75,000	(\$185,000)	Late installation and activation of the GIS Web Browser system.
Payments in Lieu of Taxes	\$4,500,000	\$3,900,000	(\$600,000)	Due to lower Industry Development Agency (IDA) Payments in Lieu of Taxes (PILOTS).
OTB Profits	\$7,600,000	\$7,100,000	(\$500,000)	Decrease in capitalization of salary and related expenses for the constr of a video lottery terminal venue and POS income.
Interfund Charges	\$40,360,760	\$40,579,524	\$218,764	
Federal Aid	\$123,425,867	\$115,766,542	(\$7,659,325)	Reallocation of FFFS Funds (\$6.4M) and reduced aid due to reduced Medicaid expenditures.
State Aid	\$215,240,213	\$204,078,542	(\$11,161,671)	\$23.5M decrease due to State takeover of Medicaid, \$1M increase Indigent Defense, \$5.8M Mental Health.
NIFA Assistance	\$11,800,000	\$11,800,000	\$0	
Sales Tax	\$964,657,090	\$957,657,090	(\$7,000,000)	Projected shortfall represents sales tax forecast reduction to 1.89% growth.
Property Tax	\$738,711,109	\$745,926,753	\$7,215,644	Reconciliations for prior year property tax payments, based on 2003 sales tax deferral.
OTB 5% tax	\$6,900,000	\$6,600,000	(\$300,000)	Decrease in wagers subject to the 5% surcharge offset by the increase in net retained commission.
Special Taxes	\$29,398,495	\$28,928,495	(\$470,000)	Deficit due primarily to lower entertainment tax collections.
Interdepartmental Revenues	\$396,690,742	\$370,728,741	(\$25,962,001)	Recognition of prior year 840 account deposits into the Capital Projects Fund.
<b>Total Revenues</b>	<b>\$2,805,677,279</b>	<b>\$2,774,973,571</b>	<b>(\$30,703,708)</b>	

## **DEPARTMENTAL DETAIL**



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## MAJOR FUNDS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	780,846,579	386,748,990	360,843,545	793,466,886	(12,620,307)
	AB - FRINGE BENEFITS	365,654,956	232,568,399	250,410,152	351,633,933	14,021,023
	BB - EQUIPMENT	6,933,709	5,271,360	4,004,096	6,941,784	(8,075)
	CC - MATERIALS & SUPPLIES	15,488,116	9,132,533	8,324,044	15,345,209	142,907
	DD - GENERAL EXPENSES	16,413,857	9,910,478	8,692,518	17,267,432	(853,575)
	DE - CONTRACTUAL SERVICES	120,391,444	83,711,991	86,226,758	127,367,050	(6,975,606)
	DF - UTILITY COSTS	31,358,786	18,192,891	21,438,693	31,608,786	(250,000)
	FF - INTEREST	48,221,973	-	20,619,236	33,541,797	14,680,176
	GA - LOCAL GOVT ASST PROGRAM	57,631,662	3,442,865	13,253,662	56,565,855	1,065,807
	GG - PRINCIPAL	140,553,683	-	71,827,278	121,953,684	18,599,999
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	12,999,940	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	277,455,828	-	-	251,294,110	26,161,718
	HF - INTER-DEPARTMENTAL CHARGES	119,234,915	-	227,789	119,401,915	(167,000)
	HH - INTERFD CHGS - INTERFUND CHARGES	25,000	-	-	25,000	-
	JC - FEDERAL DISALLOWANCES RESERVE	-	-	16,953	33,906	(33,906)
	MM - MASS TRANSPORTATION	45,095,797	16,291,896	11,641,896	45,095,797	-
	NA - NCIFA EXPENDITURES	2,000,000	1,000,000	-	2,000,000	-
	OO - OTHER	154,374,287	20,447,237	16,706,615	160,398,440	(6,024,153)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,959,400	103,500,000	122,945,156	144,459,400	(4,500,000)
	SS - RECIPIENT GRANTS	51,604,600	25,082,437	24,616,901	51,604,600	-
	TT - PURCHASED SERVICES	45,886,814	45,564,101	32,077,491	45,886,814	-
	VW - EMERGENCY VENDOR PAYMENTS	50,824,000	32,626,273	40,852,488	52,624,000	(1,800,000)
	XX - MEDICAID	281,748,167	145,412,206	138,047,565	237,693,033	44,055,134
	XY - MEDICAID - IGT	40,973,706	-	-	40,973,706	-
<b>EXPENSE Total</b>		<b>2,805,677,279</b>	<b>1,151,903,656</b>	<b>1,245,772,774</b>	<b>2,720,183,137</b>	<b>85,494,142</b>
<b>REVENUE</b>						
	AA - FUND BALANCE	21,479,706	1,250,000	-	21,479,706	-
	BA - INT PENALTY ON TAX	24,180,000	10,682,823	9,859,222	23,595,875	(584,125)
	BC - PERMITS & LICENSES	9,040,392	4,964,395	4,810,952	8,937,611	(102,781)
	BD - FINES & FORFEITS	17,017,288	8,447,318	8,421,074	18,515,269	1,497,981
	BE - INVEST INCOME	9,196,792	4,661,598	6,737,095	11,980,371	2,783,579
	BF - RENTS & RECOVERIES	51,534,433	11,252,119	9,158,793	66,730,703	15,196,270
	BG - REVENUE OFFSET TO EXPENSE	4,457,933	939,483	655,788	3,535,193	(922,740)
	BH - DEPT REVENUES	82,812,753	35,335,346	33,848,391	80,644,450	(2,168,303)
	BI - CAP BACKCHARGES	5,440,000	2,720,000	(711,270)	5,440,000	-
	BJ - INTERDEPT REVENUES	396,690,742	-	224,191	370,728,741	(25,962,001)
	BK - SERVICE FEES	260,000	252,631	7,051	75,000	(185,000)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,500,000	2,250,000	252,484	3,900,000	(600,000)
	BS - OTB PROFITS	7,600,000	1,900,000	1,505,204	7,100,000	(500,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	40,360,760	696,638	478,962	40,579,524	218,764
	BX - MEDICAID IGT REIMBURSEMENTS	40,973,706	-	-	40,973,706	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	123,425,867	48,507,723	23,334,514	115,766,542	(7,659,325)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	1,955,379	-	-
	NA - NIFA AID	11,800,000	-	-	11,800,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	215,240,213	96,925,824	12,169,262	204,078,542	(11,161,671)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	907,089,227	381,777,089	297,068,858	900,089,227	(7,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	57,567,863	16,981,535	16,692,889	57,567,863	-
	TL - PROPERTY TAX	738,711,109	738,586,781	745,926,753	745,926,753	7,215,644
	TO - OTB 5% TAX	6,900,000	1,528,671	1,373,344	6,600,000	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	29,398,495	13,039,884	12,174,508	28,928,495	(470,000)
<b>REVENUE Total</b>		<b>2,805,677,279</b>	<b>1,382,699,855</b>	<b>1,185,943,446</b>	<b>2,774,973,571</b>	<b>(30,703,708)</b>
<b>Surplus (Deficit)</b>		<b>0</b>	<b>230,796,199</b>	<b>(59,829,328)</b>	<b>54,790,434</b>	<b>54,790,434</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PARKS, RECREATION & MUSEUMS FUND

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	18,903,012	10,313,964	8,233,723	18,903,012	-
	AB - FRINGE BENEFITS	10,064,998	5,767,048	5,840,243	9,518,590	546,408
	BB - EQUIPMENT	1,113,700	860,668	1,042,170	1,113,700	-
	CC - MATERIALS & SUPPLIES	1,528,200	1,099,840	1,270,675	1,528,200	-
	DD - GENERAL EXPENSES	830,500	515,686	507,617	805,500	25,000
	DE - CONTRACTUAL SERVICES	4,298,000	2,776,382	2,159,528	4,298,000	-
	DF - UTILITY COSTS	-	-	-	-	-
	HD - DEBT SERVICE CHARGEBACKS	18,349,426	-	-	18,373,689	(24,263)
	HF - INTER-DEPARTMENTAL CHARGES	16,315,095	-	-	16,315,095	-
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
<b>EXPENSE Total</b>		<b>71,402,931</b>	<b>21,333,588</b>	<b>19,053,956</b>	<b>70,855,786</b>	<b>547,145</b>
<b>REVENUE</b>						
	BD - FINES & FORFEITS	-	-	100	-	-
	BE - INVEST INCOME	45,000	22,500	171,570	215,000	170,000
	BF - RENTS & RECOVERIES	1,490,000	688,182	586,844	1,100,000	(390,000)
	BG - REVENUE OFFSET TO EXPENSE	250,000	-	-	-	(250,000)
	BH - DEPT REVENUES	20,349,350	8,499,255	6,218,052	16,549,350	(3,800,000)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	-	-	-
	TL - PROPERTY TAX	48,293,581	48,293,581	48,293,581	48,293,581	-
	TX - SPECIAL TAXES - SPECIAL TAXES	975,000	266,147	56,893	975,000	-
<b>REVENUE Total</b>		<b>71,402,931</b>	<b>57,769,665</b>	<b>55,327,040</b>	<b>67,132,931</b>	<b>(4,270,000)</b>
<b>Surplus (Deficit)</b>		<b>-</b>	<b>36,436,077</b>	<b>36,273,084</b>	<b>(3,722,855)</b>	<b>(3,722,855)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## DEBT SERVICE FUND

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	FF - INTEREST	48,221,973	-	-	33,541,797	14,680,176
	GF - DEBT SERVICE SAVINGS	-	-	-	-	-
	GG - PRINCIPAL	140,553,683	-	-	121,953,684	18,599,999
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
	OO - OTHER	119,662,850	-	200,000	127,032,788	(7,369,938)
<b>EXPENSE Total</b>		<b>308,438,506</b>	<b>-</b>	<b>200,000</b>	<b>282,528,269</b>	<b>25,910,237</b>
<b>REVENUE</b>						
	AA - FUND BALANCE	18,979,706	-	-	18,979,706	-
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BJ - INTERDEPT REVENUES	277,455,829	-	-	251,326,828	(26,129,001)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	12,002,971	-	261,525	12,221,735	218,764
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	-	-	-
<b>REVENUE Total</b>		<b>308,438,506</b>	<b>-</b>	<b>261,525</b>	<b>282,528,269</b>	<b>(25,910,237)</b>
<b>Surplus (Deficit)</b>		<b>-</b>	<b>-</b>	<b>61,525</b>	<b>-</b>	<b>-</b>



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## FIRE COMMISSION FUND

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	9,090,569	4,519,569	4,530,113	9,315,698	(225,129)
	AB - FRINGE BENEFITS	3,068,870	1,929,954	2,228,634	3,047,195	21,675
	BB - EQUIPMENT	152,199	55,750	34,688	152,199	-
	CC - MATERIALS & SUPPLIES	85,680	14,000	1,204	85,680	-
	DD - GENERAL EXPENSES	193,572	96,550	56,285	193,572	-
	DE - CONTRACTUAL SERVICES	3,979,020	3,877,000	3,927,429	4,229,020	(250,000)
	HD - DEBT SERVICE CHARGEBACKS	866,079	-	-	863,860	2,219
	HF - INTER-DEPARTMENTAL CHARGES	1,957,700	-	-	1,957,700	-
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
	LB - TRANS TO GENERAL FUND	-	-	-	-	-
<b>EXPENSE Total</b>		<b>19,393,689</b>	<b>10,492,823</b>	<b>10,778,353</b>	<b>19,844,924</b>	<b>(451,235)</b>
<b>REVENUE</b>						
	AA - FUND BALANCE	-	-	-	-	-
	BE - INVEST INCOME	-	-	40,267	-	-
	BF - RENTS & RECOVERIES	-	-	21,898	-	-
	BH - DEPT REVENUES	3,850,000	1,909,300	2,037,253	4,139,640	289,640
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	100,000	35,021	87,675	100,000	-
	TL - PROPERTY TAX	15,443,689	15,443,689	15,443,689	15,443,689	-
<b>REVENUE Total</b>		<b>19,393,689</b>	<b>17,388,009</b>	<b>17,630,782</b>	<b>19,683,329</b>	<b>289,640</b>
<b>Surplus (Deficit)</b>		<b>-</b>	<b>6,895,186</b>	<b>6,852,429</b>	<b>(161,595)</b>	<b>(161,595)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## POLICE DISTRICT FUND

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	203,638,864	97,122,030	91,147,634	210,867,020	(7,228,156)
	AB - FRINGE BENEFITS	84,907,496	57,462,996	66,402,534	82,330,409	2,577,087
	BB - EQUIPMENT	875,000	650,000	256,226	875,000	-
	CC - MATERIALS & SUPPLIES	2,683,468	1,500,000	1,131,654	2,683,468	-
	DD - GENERAL EXPENSES	1,064,588	830,000	369,129	1,064,588	-
	DE - CONTRACTUAL SERVICES	800,000	515,000	195,226	800,000	-
	DF - UTILITY COSTS	985,275	539,000	588,587	985,275	-
	HD - DEBT SERVICE CHARGEBACKS	845,394	-	-	847,800	(2,406)
	HF - INTER-DEPARTMENTAL CHARGES	19,390,267	-	-	19,390,267	-
	OO - OTHER	2,900,000	1,711,546	139,404	2,900,000	-
<b>EXPENSE Total</b>		<b>318,090,352</b>	<b>160,330,572</b>	<b>160,230,392</b>	<b>322,743,827</b>	<b>(4,653,475)</b>
<b>REVENUE</b>						
	AA - FUND BALANCE	2,500,000	1,250,000	-	2,500,000	-
	BC - PERMITS & LICENSES	1,800,000	810,729	533,888	1,600,000	(200,000)
	BD - FINES & FORFEITS	200,000	100,752	51,906	100,000	(100,000)
	BE - INVEST INCOME	65,134	65,134	112,745	112,745	47,611
	BF - RENTS & RECOVERIES	150,000	87,690	47,893	150,000	-
	BH - DEPT REVENUES	3,167,011	3,016,665	2,795,830	3,167,011	-
	BJ - INTERDEPT REVENUES	901,426	-	-	901,426	-
	NA - NIFA AID	-	-	-	7,500,000	7,500,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	102,253	-	-
	TL - PROPERTY TAX	309,306,781	309,306,781	309,306,781	309,306,781	-
<b>REVENUE Total</b>		<b>318,090,352</b>	<b>314,637,751</b>	<b>312,951,297</b>	<b>325,337,963</b>	<b>7,247,611</b>
<b>Surplus (Deficit)</b>		<b>-</b>	<b>154,307,180</b>	<b>152,720,904</b>	<b>2,594,136</b>	<b>2,594,136</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## POLICE HEADQUARTERS FUND

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	181,157,692	87,756,909	85,019,983	189,375,917	(8,218,225)
	AB - FRINGE BENEFITS	83,208,069	55,598,108	56,523,521	74,776,485	8,431,584
	BB - EQUIPMENT	2,700,000	2,525,000	2,273,746	2,713,000	(13,000)
	CC - MATERIALS & SUPPLIES	1,428,101	1,248,000	967,585	1,435,101	(7,000)
	DD - GENERAL EXPENSES	1,610,576	1,220,000	522,782	1,618,351	(7,775)
	DE - CONTRACTUAL SERVICES	6,374,120	3,800,000	2,340,101	6,606,790	(232,670)
	DF - UTILITY COSTS	-	-	149,115	-	-
	HD - DEBT SERVICE CHARGEBACKS	5,217,906	-	-	5,217,906	-
	HF - INTER-DEPARTMENTAL CHARGES	19,123,076	-	3,598	19,290,076	(167,000)
	LB - TRANS TO GENERAL FUND	-	-	-	-	-
	OO - OTHER	410,000	252,198	194,993	320,000	90,000
<b>EXPENSE Total</b>		<b>301,229,540</b>	<b>152,400,215</b>	<b>147,995,424</b>	<b>301,353,626</b>	<b>(124,086)</b>
<b>REVENUE</b>						
	BC - PERMITS & LICENSES	325,000	192,945	121,425	325,000	-
	BD - FINES & FORFEITS	-	-	-	-	-
	BE - INVEST INCOME	86,258	73,800	124,226	124,226	37,968
	BF - RENTS & RECOVERIES	200,000	128,445	102,251	200,000	-
	BH - DEPT REVENUES	13,679,000	6,556,900	6,813,004	13,879,000	200,000
	BJ - INTERDEPT REVENUES	10,664,812	-	50,596	10,664,812	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	334,000	164,551	99,445	334,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	589,435	589,435	312,973	589,435	-
	TL - PROPERTY TAX	252,897,540	252,897,540	252,897,540	252,897,540	-
	TX - SPECIAL TAXES - SPECIAL TAXES	22,453,495	10,201,595	10,337,589	22,453,495	-
<b>REVENUE Total</b>		<b>301,229,540</b>	<b>270,805,211</b>	<b>270,859,049</b>	<b>301,467,508</b>	<b>237,968</b>
<b>Surplus (Deficit)</b>		<b>-</b>	<b>118,404,996</b>	<b>122,863,625</b>	<b>113,882</b>	<b>113,882</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## GENERAL FUND

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	368,056,442	187,036,518	171,912,092	365,005,239	3,051,203
	AB - FRINGE BENEFITS	184,405,523	111,810,293	119,415,219	181,961,254	2,444,269
	BB - EQUIPMENT	2,092,810	1,179,941	397,266	2,087,885	4,925
	CC - MATERIALS & SUPPLIES	9,762,667	5,270,694	4,952,927	9,612,760	149,907
	DD - GENERAL EXPENSES	12,714,621	7,248,242	7,236,705	13,585,421	(870,800)
	DE - CONTRACTUAL SERVICES	104,940,304	72,743,609	77,604,475	111,433,240	(6,492,936)
	DF - UTILITY COSTS	30,373,511	17,653,891	20,700,992	30,623,511	(250,000)
	FF - INTEREST	-	-	20,619,236	-	-
	GA - LOCAL GOVT ASST PROGRAM	57,631,662	3,442,865	13,253,662	56,565,855	1,065,807
	GG - PRINCIPAL	-	-	71,827,278	-	-
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	12,999,940	13,000,000	-
	HD - DEBT SERVICE CHARGEBACKS	252,177,023	-	-	225,990,855	26,186,168
	HF - INTER-DEPARTMENTAL CHARGES	62,448,777	-	224,191	62,448,777	-
	HH - INTERFD CHGS - INTERFUND CHARGES	25,000	-	-	25,000	-
	JA - CONTINGENCIES RESERVE	-	-	-	-	-
	JC - FEDERAL DISALLOWANCES RESERVE	-	-	16,953	33,906	(33,906)
	JM - CONTINGENCY FOR FUTURE EXPENSES	-	-	-	-	-
	JN - RESERVE FOR BONDED INDEBTEDNESS	-	-	-	-	-
	LO - TRANS TO CPF FUND	-	-	-	-	-
	LU - TRANS TO DEBT SERVICE FUND	-	-	-	-	-
	MM - MASS TRANSPORTATION	45,095,797	16,291,896	11,641,896	45,095,797	-
	NA - NCIFA EXPENDITURES	2,000,000	1,000,000	-	2,000,000	-
	OO - OTHER	31,401,437	18,483,493	16,172,218	30,145,652	1,255,785
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	139,959,400	103,500,000	122,945,156	144,459,400	(4,500,000)
	SS - RECIPIENT GRANTS	51,604,600	25,082,437	24,616,901	51,604,600	-
	TT - PURCHASED SERVICES	45,886,814	45,564,101	32,077,491	45,886,814	-
	WW - EMERGENCY VENDOR PAYMENTS	50,824,000	32,626,273	40,852,488	52,624,000	(1,800,000)
	XX - MEDICAID	281,748,167	145,412,206	138,047,565	237,693,033	44,055,134
	XY - MEDICAID - IGT	40,973,706	-	-	40,973,706	-
<b>EXPENSE Total</b>		<b>1,787,122,261</b>	<b>807,346,457</b>	<b>907,514,649</b>	<b>1,722,856,705</b>	<b>64,265,556</b>
<b>REVENUE</b>						
	AA - FUND BALANCE	-	-	-	-	-
	BA - INT PENALTY ON TAX	24,180,000	10,682,823	9,859,222	23,595,875	(584,125)
	BC - PERMITS & LICENSES	6,915,392	3,960,720	4,155,639	7,012,611	97,219
	BD - FINES & FORFEITS	16,817,288	8,346,566	8,369,068	18,415,269	1,597,981
	BE - INVEST INCOME	9,000,400	4,500,164	6,288,286	11,528,400	2,528,000
	BF - RENTS & RECOVERIES	49,694,433	10,347,801	8,399,908	65,280,703	15,586,270
	BG - REVENUE OFFSET TO EXPENSE	4,207,933	939,483	655,788	3,535,193	(672,740)
	BH - DEPT REVENUES	41,767,392	15,353,227	15,984,252	42,909,449	1,142,057
	BI - CAP BACKCHARGES	5,440,000	2,720,000	(711,270)	5,440,000	-
	BJ - INTERDEPT REVENUES	107,668,675	-	173,595	107,835,675	167,000
	BK - SERVICE FEES	260,000	252,631	7,051	75,000	(185,000)
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,500,000	2,250,000	252,484	3,900,000	(600,000)
	BS - OTB PROFITS	7,600,000	1,900,000	1,505,204	7,100,000	(500,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	28,357,789	696,638	217,437	28,357,789	-
	BX - MEDICAID IGT REIMBURSEMENTS	40,973,706	-	-	40,973,706	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	123,091,867	48,343,172	23,235,069	115,432,542	(7,659,325)
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	1,955,379	-	-
	NA - NIFA AID	11,800,000	-	-	4,300,000	(7,500,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	214,550,778	96,301,368	11,666,360	203,389,107	(11,161,671)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	907,089,227	381,777,089	297,068,858	900,089,227	(7,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	57,567,863	16,981,535	16,692,889	57,567,863	-
	TL - PROPERTY TAX	112,769,518	112,645,190	119,985,162	119,985,162	7,215,644
	TO - OTB 5% TAX	6,900,000	1,528,671	1,373,344	6,600,000	(300,000)
	TX - SPECIAL TAXES - SPECIAL TAXES	5,970,000	2,572,142	1,780,027	5,500,000	(470,000)
<b>REVENUE Total</b>		<b>1,787,122,261</b>	<b>722,099,218</b>	<b>528,913,753</b>	<b>1,778,823,571</b>	<b>(8,298,690)</b>
<b>Surplus (Deficit)</b>		<b>0</b>	<b>(85,247,239)</b>	<b>(378,600,896)</b>	<b>55,966,866</b>	<b>55,966,866</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## AC - DEPARTMENT OF INVESTIGATIONS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	358,194	219,883	147,676	345,606	12,588
	BB - EQUIPMENT	8,750	-	62	4,375	4,375
	CC - MATERIALS & SUPPLIES	10,138	5,138	147	5,069	5,069
	DD - GENERAL EXPENSES	20,650	-	1,992	10,325	10,325
	DE - CONTRACTUAL SERVICES	53,875	-	-	26,938	26,937
	HF - INTER-DEPARTMENTAL CHARGES	80,311	-	-	80,311	-
<b>EXPENSE Total</b>		<b>531,918</b>	<b>225,021</b>	<b>149,876</b>	<b>472,624</b>	<b>59,294</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	500,000	250,000	-	-	(500,000)
<b>REVENUE Total</b>		<b>500,000</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>(500,000)</b>
<b>Surplus (Deficit)</b>		<b>(31,918)</b>	<b>24,979</b>	<b>(149,876)</b>	<b>(472,624)</b>	<b>(440,706)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## AR - ASSESSMENT REVIEW COMMISSION

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	2,734,993	1,367,496	1,119,590	2,703,949	31,044
	BB - EQUIPMENT	50,000	50,000	-	50,000	-
	CC - MATERIALS & SUPPLIES	5,000	2,500	-	5,000	-
	DD - GENERAL EXPENSES	111,375	87,701	81,545	111,375	-
	DE - CONTRACTUAL SERVICES	1,133,000	849,750	908,296	1,359,000	(226,000)
	HF - INTER-DEPARTMENTAL CHARGES	876,067	-	-	876,067	-
<b>EXPENSE Total</b>		<b>4,910,435</b>	<b>2,357,447</b>	<b>2,109,431</b>	<b>5,105,391</b>	<b>(194,956)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BH - DEPT REVENUES	9,000	4,500	-	-	(9,000)
	NA - NIFA AID	4,300,000	-	-	4,300,000	-
<b>REVENUE Total</b>		<b>4,309,000</b>	<b>4,500</b>	<b>-</b>	<b>4,300,000</b>	<b>(9,000)</b>
<b>Surplus (Deficit)</b>		<b>(601,435)</b>	<b>(2,352,947)</b>	<b>(2,109,431)</b>	<b>(805,391)</b>	<b>(203,956)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## AS - ASSESSMENT DEPARTMENT

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	9,803,733	3,876,628	4,324,405	9,789,949	13,784
	BB - EQUIPMENT	330,000	164,000	34,773	330,000	-
	CC - MATERIALS & SUPPLIES	83,000	40,000	78,239	83,000	-
	DD - GENERAL EXPENSES	770,000	520,150	373,149	770,000	-
	DE - CONTRACTUAL SERVICES	4,373,870	4,190,536	3,749,638	4,373,870	-
	HF - INTER-DEPARTMENTAL CHARGES	1,930,739	-	-	1,930,739	-
<b>EXPENSE Total</b>		<b>17,291,342</b>	<b>8,791,314</b>	<b>8,560,204</b>	<b>17,277,558</b>	<b>13,784</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	1,152,931	-	-
	BH - DEPT REVENUES	245,000	144,208	103,697	245,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	664,000	-	500,000	664,000	-
<b>REVENUE Total</b>		<b>909,000</b>	<b>144,208</b>	<b>1,756,628</b>	<b>909,000</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(16,382,342)</b>	<b>(8,647,106)</b>	<b>(6,803,576)</b>	<b>(16,368,558)</b>	<b>13,784</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## AT - COUNTY ATTORNEY

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	9,980,284	5,110,320	5,147,418	10,414,975	(434,691)
	AB - FRINGE BENEFITS	15,802,040	10,732,033	11,484,286	17,802,040	(2,000,000)
	BB - EQUIPMENT	53,000	19,563	26,504	53,000	-
	CC - MATERIALS & SUPPLIES	30,375	-	19,280	30,375	-
	DD - GENERAL EXPENSES	434,000	197,226	411,177	684,000	(250,000)
	DE - CONTRACTUAL SERVICES	3,355,075	1,355,075	2,445,119	3,355,075	-
	HF - INTER-DEPARTMENTAL CHARGES	1,303,489	-	-	1,303,489	-
	OO - OTHER	1,500,000	750,000	1,393,894	1,500,000	-
<b>EXPENSE</b>	<b>Total</b>	<b>32,458,263</b>	<b>18,164,218</b>	<b>20,927,677</b>	<b>35,142,954</b>	<b>(2,684,691)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	5,050,000	-	1,201,143	3,550,000	(1,500,000)
	BH - DEPT REVENUES	110,000	89,771	61,191	110,000	-
	BJ - INTERDEPT REVENUES	8,661,930	-	-	8,828,930	167,000
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	225,000	225,000	-	225,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	60,000	-	-	60,000	-
<b>REVENUE</b>	<b>Total</b>	<b>14,106,930</b>	<b>314,771</b>	<b>1,262,334</b>	<b>12,773,930</b>	<b>(1,333,000)</b>
<b>Surplus (Deficit)</b>		<b>(18,351,333)</b>	<b>(17,849,447)</b>	<b>(19,665,344)</b>	<b>(22,369,024)</b>	<b>(4,017,691)</b>



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## BU - OFFICE OF MANAGEMENT AND BUDGET

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	2,692,683	1,384,762	1,731,331	3,506,553	(813,870)
	BB - EQUIPMENT	37,311	-	498	22,311	15,000
	DD - GENERAL EXPENSES	31,017	18,296	28,399	46,017	(15,000)
	DE - CONTRACTUAL SERVICES	300,000	100,000	111,200	2,341,200	(2,041,200)
	HF - INTER-DEPARTMENTAL CHARGES	399,348	-	-	399,348	-
<b>EXPENSE Total</b>		<b>3,460,359</b>	<b>1,503,058</b>	<b>1,871,429</b>	<b>6,315,429</b>	<b>(2,855,070)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
<b>REVENUE Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(3,460,359)</b>	<b>(1,503,058)</b>	<b>(1,871,429)</b>	<b>(6,315,429)</b>	<b>(2,855,070)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CA - OFFICE OF CONSUMER AFFAIRS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	2,474,898	1,218,725	1,028,092	2,364,624	110,274
	BB - EQUIPMENT	10,000	5,000	3,274	10,000	-
	CC - MATERIALS & SUPPLIES	5,000	2,000	2,075	5,000	-
	DD - GENERAL EXPENSES	7,200	5,501	3,194	7,200	-
	DE - CONTRACTUAL SERVICES	215	-	-	215	-
	HF - INTER-DEPARTMENTAL CHARGES	612,028	-	-	612,028	-
<b>EXPENSE Total</b>		<b>3,109,341</b>	<b>1,231,226</b>	<b>1,036,635</b>	<b>2,999,067</b>	<b>110,274</b>
<b>REVENUE</b>						
	BC - PERMITS & LICENSES	2,922,096	1,845,226	2,019,315	3,019,315	97,219
	BD - FINES & FORFEITS	1,224,736	585,185	374,654	1,127,517	(97,219)
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BH - DEPT REVENUES	100	45	345	100	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	45,000	19,998	24,850	45,000	-
	TX - SPECIAL TAXES - SPECIAL TAXES	-	-	-	-	-
<b>REVENUE Total</b>		<b>4,191,932</b>	<b>2,450,455</b>	<b>2,419,164</b>	<b>4,191,932</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>1,082,591</b>	<b>1,219,229</b>	<b>1,382,528</b>	<b>1,192,865</b>	<b>110,274</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CC - NC SHERIFF/CORRECTIONAL CENTER

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	114,383,323	57,191,662	53,558,063	114,224,406	158,917
	BB - EQUIPMENT	62,775	22,000	57,096	62,775	-
	CC - MATERIALS & SUPPLIES	4,041,258	2,020,629	1,813,216	3,838,020	203,238
	DD - GENERAL EXPENSES	403,209	210,000	267,140	403,209	-
	DE - CONTRACTUAL SERVICES	20,832,344	10,832,000	19,914,788	24,832,344	(4,000,000)
	DF - UTILITY COSTS	620,275	374,350	251,881	620,275	-
	HF - INTER-DEPARTMENTAL CHARGES	3,781,237	-	26,400	3,781,237	-
<b>EXPENSE Total</b>		<b>144,124,421</b>	<b>70,650,641</b>	<b>75,888,586</b>	<b>147,762,266</b>	<b>(3,637,845)</b>
<b>REVENUE</b>						
	BD - FINES & FORFEITS	50,000	18,543	26,216	53,000	3,000
	BF - RENTS & RECOVERIES	-	-	39,461	-	-
	BH - DEPT REVENUES	1,222,000	611,000	712,145	1,422,000	200,000
	BJ - INTERDEPT REVENUES	387,360	-	67,303	387,360	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	17,026,986	6,308,345	6,092,460	15,576,986	(1,450,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	942,000	337,105	248,785	1,092,000	150,000
<b>REVENUE Total</b>		<b>19,628,346</b>	<b>7,274,993</b>	<b>7,186,370</b>	<b>18,531,346</b>	<b>(1,097,000)</b>
<b>Surplus (Deficit)</b>		<b>(124,496,075)</b>	<b>(63,375,648)</b>	<b>(68,702,216)</b>	<b>(129,230,920)</b>	<b>(4,734,845)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CE - COUNTY EXECUTIVE

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	3,071,617	1,748,731	1,663,450	3,482,055	(410,438)
	BB - EQUIPMENT	30,000	20,000	2,865	30,000	-
	DD - GENERAL EXPENSES	54,000	54,000	33,361	54,000	-
	DE - CONTRACTUAL SERVICES	145,000	145,000	26,834	145,000	-
	HF - INTER-DEPARTMENTAL CHARGES	1,851,566	-	-	1,851,566	-
<b>EXPENSE Total</b>		<b>5,152,183</b>	<b>1,967,731</b>	<b>1,726,510</b>	<b>5,562,621</b>	<b>(410,438)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	585	-	-
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
<b>REVENUE Total</b>		<b>-</b>	<b>-</b>	<b>585</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(5,152,183)</b>	<b>(1,967,731)</b>	<b>(1,725,925)</b>	<b>(5,562,621)</b>	<b>(410,438)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CF - OFFICE OF CONSTITUENT AFFAIRS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	2,721,056	1,315,079	1,359,056	2,784,093	(63,037)
	AB - FRINGE BENEFITS	-	-	32	-	-
	BB - EQUIPMENT	25,313	19,255	19,267	25,313	-
	CC - MATERIALS & SUPPLIES	131,220	54,999	114,512	131,220	-
	DD - GENERAL EXPENSES	1,449,580	766,193	1,443,780	1,958,047	(508,467)
	DE - CONTRACTUAL SERVICES	158,467	-	-	-	158,467
	HF - INTER-DEPARTMENTAL CHARGES	1,160,969	-	-	1,160,969	-
<b>EXPENSE Total</b>		<b>5,646,605</b>	<b>2,155,526</b>	<b>2,936,648</b>	<b>6,059,642</b>	<b>(413,037)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BJ - INTERDEPT REVENUES	4,527,115	-	-	4,527,115	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
<b>REVENUE Total</b>		<b>4,527,115</b>	<b>-</b>	<b>-</b>	<b>4,527,115</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(1,119,490)</b>	<b>(2,155,526)</b>	<b>(2,936,648)</b>	<b>(1,532,527)</b>	<b>(413,037)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CL - COUNTY CLERK

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	4,681,017	2,327,395	2,153,442	4,400,000	281,017
	BB - EQUIPMENT	100,000	50,000	77,438	100,000	-
	CC - MATERIALS & SUPPLIES	28,000	14,000	15,473	28,000	-
	DD - GENERAL EXPENSES	102,188	52,188	6,066	75,000	27,188
	DE - CONTRACTUAL SERVICES	350,000	-	30,000	250,000	100,000
	HF - INTER-DEPARTMENTAL CHARGES	1,595,120	-	-	1,595,120	-
<b>EXPENSE Total</b>		<b>6,856,325</b>	<b>2,443,583</b>	<b>2,282,419</b>	<b>6,448,120</b>	<b>408,205</b>
<b>REVENUE</b>						
	BD - FINES & FORFEITS	200,000	100,606	103,921	200,000	-
	BH - DEPT REVENUES	14,150,000	5,663,647	6,830,295	15,000,000	850,000
<b>REVENUE Total</b>		<b>14,350,000</b>	<b>5,764,254</b>	<b>6,934,216</b>	<b>15,200,000</b>	<b>850,000</b>
<b>Surplus (Deficit)</b>		<b>7,493,675</b>	<b>3,320,671</b>	<b>4,651,798</b>	<b>8,751,880</b>	<b>1,258,205</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CO - COUNTY COMPTROLLER

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	6,224,895	3,073,242	2,883,095	6,067,614	157,281
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	146,481	66,004	7,565	146,481	-
	DD - GENERAL EXPENSES	65,253	41,045	63,850	65,253	-
	DE - CONTRACTUAL SERVICES	719,500	-	-	719,500	-
	HF - INTER-DEPARTMENTAL CHARGES	5,181,696	-	-	5,181,696	-
<b>EXPENSE</b>	<b>Total</b>	<b>12,337,825</b>	<b>3,180,291</b>	<b>2,954,510</b>	<b>12,180,544</b>	<b>157,281</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	275,000	-	-	275,000	-
	BH - DEPT REVENUES	18,850	9,747	7,437	18,850	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
<b>REVENUE</b>	<b>Total</b>	<b>293,850</b>	<b>9,747</b>	<b>7,437</b>	<b>293,850</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(12,043,975)</b>	<b>(3,170,544)</b>	<b>(2,947,073)</b>	<b>(11,886,694)</b>	<b>157,281</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CS - CIVIL SERVICE

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	4,593,104	2,398,325	2,226,731	4,419,104	174,000
	BB - EQUIPMENT	21,263	16,906	5,109	21,263	-
	CC - MATERIALS & SUPPLIES	-	-	-	-	-
	DD - GENERAL EXPENSES	284,826	250,000	177,963	284,826	-
	DE - CONTRACTUAL SERVICES	7,500	7,500	-	7,500	-
	HF - INTER-DEPARTMENTAL CHARGES	2,585,848	-	-	2,585,848	-
<b>EXPENSE Total</b>		<b>7,492,541</b>	<b>2,672,730</b>	<b>2,409,803</b>	<b>7,318,541</b>	<b>174,000</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BH - DEPT REVENUES	200,800	126,139	229,432	300,000	99,200
<b>REVENUE Total</b>		<b>200,800</b>	<b>126,139</b>	<b>229,432</b>	<b>300,000</b>	<b>99,200</b>
<b>Surplus (Deficit)</b>		<b>(7,291,741)</b>	<b>(2,546,592)</b>	<b>(2,180,371)</b>	<b>(7,018,541)</b>	<b>273,200</b>



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CT - COURTS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AB - FRINGE BENEFITS	2,608,649	1,304,325	1,189,976	2,326,426	282,223
EXPENSE	Total	2,608,649	1,304,325	1,189,976	2,326,426	282,223
REVENUE						
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	2,476,483	1,239,242	642,295	2,203,125	(273,358)
REVENUE	Total	2,476,483	1,239,242	642,295	2,203,125	(273,358)
Surplus (Deficit)		(132,166)	(65,083)	(547,681)	(123,301)	8,865

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## DA - DISTRICT ATTORNEY

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	24,426,462	12,425,237	11,685,432	24,018,095	408,367
	BB - EQUIPMENT	43,603	21,440	21,566	43,603	-
	CC - MATERIALS & SUPPLIES	83,258	48,481	17,478	83,258	-
	DD - GENERAL EXPENSES	496,000	233,718	279,486	496,000	-
	DE - CONTRACTUAL SERVICES	771,594	638,270	317,811	771,594	-
	HF - INTER-DEPARTMENTAL CHARGES	2,338,802	-	24,146	2,338,802	-
<b>EXPENSE Total</b>		<b>28,159,719</b>	<b>13,367,146</b>	<b>12,345,918</b>	<b>27,751,352</b>	<b>408,367</b>
<b>REVENUE</b>						
	BD - FINES & FORFEITS	-	-	75,750	-	-
	BE - INVEST INCOME	400	164	-	400	-
	BF - RENTS & RECOVERIES	-	-	11,297	-	-
	BH - DEPT REVENUES	1,031,119	344,124	248	1,031,119	-
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	196,861	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	201,147	56,784	5,971	201,147	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,577	5,000	2,500	55,577	-
<b>REVENUE Total</b>		<b>1,288,243</b>	<b>406,072</b>	<b>292,627</b>	<b>1,288,243</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(26,871,476)</b>	<b>(12,961,073)</b>	<b>(12,053,291)</b>	<b>(26,463,109)</b>	<b>408,367</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## DR - DRUG & ALCOHOL

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	6,096,999	3,617,184	2,825,755	5,767,483	329,516
	BB - EQUIPMENT	1,519	1,519	-	1,519	-
	CC - MATERIALS & SUPPLIES	10,000	4,400	-	10,000	-
	DD - GENERAL EXPENSES	51,308	40,325	35,164	51,308	-
	DE - CONTRACTUAL SERVICES	6,132,781	4,132,781	5,116,449	6,132,781	-
	HF - INTER-DEPARTMENTAL CHARGES	1,364,973	-	-	1,364,973	-
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
<b>EXPENSE</b>	<b>Total</b>	<b>13,657,580</b>	<b>7,796,209</b>	<b>7,977,369</b>	<b>13,328,064</b>	<b>329,516</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	10,000	2,208	32,874	10,000	-
	BH - DEPT REVENUES	1,000	647	39,892	1,000	-
	BJ - INTERDEPT REVENUES	547,096	-	106,292	547,096	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	3,403,407	3,403,407	-	3,403,407	-
<b>REVENUE</b>	<b>Total</b>	<b>3,961,503</b>	<b>3,406,262</b>	<b>179,058</b>	<b>3,961,503</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(9,696,077)</b>	<b>(4,389,947)</b>	<b>(7,798,311)</b>	<b>(9,366,561)</b>	<b>329,516</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## GENERAL FUND DEBT SERVICE

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	FF - INTEREST	-	-	20,619,236	-	-
	GG - PRINCIPAL	-	-	71,827,278	-	-
	HD - DEBT SERVICE CHARGEBACKS	252,177,023	-	-	225,990,855	26,186,168
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
	OO - OTHER	-	-	-	-	-
<b>EXPENSE Total</b>		<b>252,177,023</b>	<b>-</b>	<b>92,446,513</b>	<b>225,990,855</b>	<b>26,186,168</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	1,955,379	-	-
<b>REVENUE Total</b>		<b>-</b>	<b>-</b>	<b>1,955,379</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(252,177,023)</b>	<b>-</b>	<b>(90,491,134)</b>	<b>(225,990,855)</b>	<b>26,186,168</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## EL - BOARD OF ELECTIONS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	8,542,385	3,874,414	3,374,654	8,542,385	-
	BB - EQUIPMENT	82,500	4,344	7,439	82,500	-
	DD - GENERAL EXPENSES	717,300	300,000	65,651	717,300	-
	DE - CONTRACTUAL SERVICES	549,000	200,000	828	549,000	-
	HF - INTER-DEPARTMENTAL CHARGES	1,131,828	-	-	1,131,828	-
<b>EXPENSE Total</b>		<b>11,023,013</b>	<b>4,378,758</b>	<b>3,448,572</b>	<b>11,023,013</b>	<b>-</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	120,000	49,594	74,663	120,000	-
	BH - DEPT REVENUES	35,000	16,928	18,012	35,000	-
<b>REVENUE Total</b>		<b>155,000</b>	<b>66,522</b>	<b>92,675</b>	<b>155,000</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(10,868,013)</b>	<b>(4,312,236)</b>	<b>(3,355,897)</b>	<b>(10,868,013)</b>	<b>-</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## EM - EMERGENCY MANAGEMENT

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	615,316	217,248	246,020	510,883	104,433
	BB - EQUIPMENT	15,188	-	1,974	43,188	(28,000)
	CC - MATERIALS & SUPPLIES	27,340	-	170	3,340	24,000
	DD - GENERAL EXPENSES	35,440	-	11,284	23,440	12,000
	HF - INTER-DEPARTMENTAL CHARGES	358,177	-	-	358,177	-
<b>EXPENSE Total</b>		<b>1,051,461</b>	<b>217,248</b>	<b>259,448</b>	<b>939,028</b>	<b>112,433</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	168,736	84,368	-	168,736	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
<b>REVENUE Total</b>		<b>168,736</b>	<b>84,368</b>	<b>-</b>	<b>168,736</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(882,725)</b>	<b>(132,880)</b>	<b>(259,448)</b>	<b>(770,292)</b>	<b>112,433</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## FB - GENERAL FUND FRINGE BENEFITS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	-	-	-	-	-
	AB - FRINGE BENEFITS	144,321,980	88,445,863	97,966,077	140,833,977	3,488,003
	DD - GENERAL EXPENSES	-	-	-	-	-
	JC - FEDERAL DISALLOWANCES RESERVE	-	-	16,953	33,906	(33,906)
<b>EXPENSE Total</b>		<b>144,321,980</b>	<b>88,445,863</b>	<b>97,983,030</b>	<b>140,867,883</b>	<b>3,454,097</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BH - DEPT REVENUES	-	-	0	-	-
<b>REVENUE Total</b>		<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(144,321,980)</b>	<b>(88,445,863)</b>	<b>(97,983,030)</b>	<b>(140,867,883)</b>	<b>3,454,097</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## HE - HEALTH DEPARTMENT

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	16,328,485	8,571,064	8,241,595	16,328,485	-
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	30,000	20,000	14,566	30,000	-
	CC - MATERIALS & SUPPLIES	630,000	433,832	457,062	630,000	-
	DD - GENERAL EXPENSES	1,177,200	691,350	475,162	1,177,200	-
	DE - CONTRACTUAL SERVICES	5,738,000	5,675,500	5,639,261	6,237,948	(499,948)
	HF - INTER-DEPARTMENTAL CHARGES	3,627,728	-	-	3,627,728	-
	HH - INTERFD CHGS - INTERFUND CHARGES	25,000	-	-	25,000	-
	OO - OTHER	-	-	-	175,000	(175,000)
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	45,000,000	43,500,000	43,178,638	44,000,000	1,000,000
<b>EXPENSE Total</b>		<b>72,556,413</b>	<b>58,891,746</b>	<b>58,006,284</b>	<b>72,231,361</b>	<b>325,052</b>
<b>REVENUE</b>						
	BC - PERMITS & LICENSES	3,603,296	1,935,838	1,953,881	3,603,296	-
	BD - FINES & FORFEITS	225,000	91,608	116,992	225,000	-
	BF - RENTS & RECOVERIES	175,000	-	152,089	175,000	-
	BH - DEPT REVENUES	6,836,900	3,229,697	1,843,911	6,936,900	100,000
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	27,671,288	13,740,719	10,556,573	27,671,288	-
<b>REVENUE Total</b>		<b>38,511,484</b>	<b>18,997,862</b>	<b>14,623,446</b>	<b>38,611,484</b>	<b>100,000</b>
<b>Surplus (Deficit)</b>		<b>(34,044,929)</b>	<b>(39,893,884)</b>	<b>(43,382,838)</b>	<b>(33,619,877)</b>	<b>425,052</b>



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## HI - HOUSING & INTERGOVERNMENTAL AFFAIRS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	881,616	440,808	482,984	1,090,382	(208,766)
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	7,600	3,800	3,409	7,600	-
	DD - GENERAL EXPENSES	73,592	36,796	7,690	73,592	-
	DE - CONTRACTUAL SERVICES	6,025,000	3,012,500	52,800	6,025,000	-
	HF - INTER-DEPARTMENTAL CHARGES	514,432	-	-	514,432	-
	HH - INTERFD CHGS - INTERFUND CHARGES	-	-	-	-	-
<b>EXPENSE Total</b>		<b>7,502,240</b>	<b>3,493,904</b>	<b>546,883</b>	<b>7,711,006</b>	<b>(208,766)</b>
<b>REVENUE</b>						
	BG - REVENUE OFFSET TO EXPENSE	500,000	250,000	-	500,000	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	755,657	377,829	20,576	755,657	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	300,000	150,000	-	300,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,950,000	2,475,000	-	4,950,000	-
<b>REVENUE Total</b>		<b>6,505,657</b>	<b>3,252,829</b>	<b>20,576</b>	<b>6,505,657</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(996,583)</b>	<b>(241,076)</b>	<b>(526,307)</b>	<b>(1,205,349)</b>	<b>(208,766)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## HP - PHYSICALLY CHALLENGED

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	274,812	141,726	143,618	321,329	(46,517)
	BB - EQUIPMENT	2,050	1,025	790	1,500	550
	CC - MATERIALS & SUPPLIES	24,600	20,000	13,784	19,000	5,600
	DD - GENERAL EXPENSES	3,075	1,616	-	3,075	-
	DE - CONTRACTUAL SERVICES	26,138	25,500	25,500	25,500	638
	HF - INTER-DEPARTMENTAL CHARGES	255,751	-	-	255,751	-
<b>EXPENSE Total</b>		<b>586,426</b>	<b>189,868</b>	<b>183,692</b>	<b>626,155</b>	<b>(39,729)</b>
<b>REVENUE</b>						
	BD - FINES & FORFEITS	30,000	847	26,610	50,000	20,000
	BF - RENTS & RECOVERIES	-	-	-	-	-
<b>REVENUE Total</b>		<b>30,000</b>	<b>847</b>	<b>26,610</b>	<b>50,000</b>	<b>20,000</b>
<b>Surplus (Deficit)</b>		<b>(556,426)</b>	<b>(189,020)</b>	<b>(157,082)</b>	<b>(576,155)</b>	<b>(19,729)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## HR - COMMISSION ON HUMAN RIGHTS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	622,598	373,911	296,189	607,473	15,125
	BB - EQUIPMENT	6,650	6,650	-	6,650	-
	CC - MATERIALS & SUPPLIES	2,850	1,425	-	2,850	-
	DD - GENERAL EXPENSES	22,277	11,139	1,500	22,277	-
	DE - CONTRACTUAL SERVICES	25,000	-	-	25,000	-
	HF - INTER-DEPARTMENTAL CHARGES	218,654	-	-	218,654	-
<b>EXPENSE Total</b>		<b>898,029</b>	<b>393,125</b>	<b>297,689</b>	<b>882,904</b>	<b>15,125</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	726	-	-
<b>REVENUE Total</b>		<b>-</b>	<b>-</b>	<b>726</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(898,029)</b>	<b>(393,125)</b>	<b>(296,963)</b>	<b>(882,904)</b>	<b>15,125</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## IT - INFORMATION TECHNOLOGY

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	9,267,706	4,600,087	4,625,367	8,808,940	458,766
	AB - FRINGE BENEFITS	-	-	(195,475)	-	-
	BB - EQUIPMENT	250,000	-	16,630	250,000	-
	CC - MATERIALS & SUPPLIES	12,000	6,858	8,083	12,000	-
	DD - GENERAL EXPENSES	1,965,402	979,036	795,808	1,965,402	-
	DE - CONTRACTUAL SERVICES	5,297,908	2,414,030	1,695,885	5,297,908	-
	DF - UTILITY COSTS	5,484,708	3,002,449	3,046,573	5,034,708	450,000
	HF - INTER-DEPARTMENTAL CHARGES	1,297,130	-	-	1,297,130	-
<b>EXPENSE Total</b>		<b>23,574,854</b>	<b>11,002,459</b>	<b>9,992,873</b>	<b>22,666,088</b>	<b>908,766</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	59,645	-	-
	BH - DEPT REVENUES	700,000	334,196	464,158	700,000	-
	BI - CAP BACKCHARGES	-	-	-	-	-
	BJ - INTERDEPT REVENUES	21,672,379	-	-	21,672,379	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	637,618	318,809	-	637,618	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	328,125	328,125	328,125
<b>REVENUE Total</b>		<b>23,009,997</b>	<b>653,005</b>	<b>851,928</b>	<b>23,338,122</b>	<b>328,125</b>
<b>Surplus (Deficit)</b>		<b>(564,857)</b>	<b>(10,349,455)</b>	<b>(9,140,945)</b>	<b>672,034</b>	<b>1,236,891</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## LE - COUNTY LEGISLATURE

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	5,297,436	2,668,265	2,229,463	5,344,936	(47,500)
	BB - EQUIPMENT	33,200	32,762	3,952	33,200	-
	CC - MATERIALS & SUPPLIES	1,000	-	-	1,000	-
	DD - GENERAL EXPENSES	872,283	603,647	685,513	1,022,283	(150,000)
	DE - CONTRACTUAL SERVICES	1,147,600	844,991	597,900	950,100	197,500
	HF - INTER-DEPARTMENTAL CHARGES	1,407,795	-	-	1,407,795	-
<b>EXPENSE</b>	<b>Total</b>	<b>8,759,314</b>	<b>4,149,664</b>	<b>3,516,827</b>	<b>8,759,314</b>	<b>-</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	1,512	-	-
<b>REVENUE</b>	<b>Total</b>	<b>-</b>	<b>-</b>	<b>1,512</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(8,759,314)</b>	<b>(4,149,664)</b>	<b>(3,515,315)</b>	<b>(8,759,314)</b>	<b>-</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## LR - OFFICE OF LABOR RELATIONS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	317,164	151,816	179,643	387,164	(70,000)
	BB - EQUIPMENT	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	4,000	2,000	-	4,000	-
	DD - GENERAL EXPENSES	7,000	2,254	2,551	7,000	-
	DE - CONTRACTUAL SERVICES	2,700	-	-	2,700	-
	HF - INTER-DEPARTMENTAL CHARGES	191,217	-	-	191,217	-
<b>EXPENSE</b>	<b>Total</b>	<b>522,081</b>	<b>156,070</b>	<b>182,194</b>	<b>592,081</b>	<b>(70,000)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	-	-	-
<b>REVENUE</b>	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(522,081)</b>	<b>(156,070)</b>	<b>(182,194)</b>	<b>(592,081)</b>	<b>(70,000)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## MA - OFFICE OF MINORITY AFFAIRS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	746,297	429,021	378,588	741,587	4,710
	CC - MATERIALS & SUPPLIES	6,000	3,000	-	6,000	-
	DD - GENERAL EXPENSES	48,000	15,000	8,395	48,000	-
	DE - CONTRACTUAL SERVICES	205,000	205,000	-	205,000	-
	HF - INTER-DEPARTMENTAL CHARGES	182,331	-	-	182,331	-
<b>EXPENSE Total</b>		<b>1,187,628</b>	<b>652,021</b>	<b>386,983</b>	<b>1,182,918</b>	<b>4,710</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	-	-	-
<b>REVENUE Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(1,187,628)</b>	<b>(652,021)</b>	<b>(386,983)</b>	<b>(1,182,918)</b>	<b>4,710</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## ME - MEDICAL EXAMINER

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	4,681,478	2,377,417	2,399,334	4,837,207	(155,729)
	BB - EQUIPMENT	50,625	49,248	1,134	50,625	-
	CC - MATERIALS & SUPPLIES	283,500	182,974	92,891	283,500	-
	DD - GENERAL EXPENSES	72,900	72,900	31,534	72,900	-
	DE - CONTRACTUAL SERVICES	205,000	101,000	183,964	205,000	-
	HF - INTER-DEPARTMENTAL CHARGES	1,046,012	-	-	1,046,012	-
<b>EXPENSE Total</b>		<b>6,339,515</b>	<b>2,783,539</b>	<b>2,708,857</b>	<b>6,495,244</b>	<b>(155,729)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	570	-	-
	BH - DEPT REVENUES	36,000	18,045	10,011	36,000	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,495,908	647,268	510,541	1,495,908	-
<b>REVENUE Total</b>		<b>1,531,908</b>	<b>665,313</b>	<b>521,121</b>	<b>1,531,908</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(4,807,607)</b>	<b>(2,118,226)</b>	<b>(2,187,736)</b>	<b>(4,963,336)</b>	<b>(155,729)</b>



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## MH - MENTAL HEALTH

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	1,291,278	703,351	605,674	1,122,708	168,570
	CC - MATERIALS & SUPPLIES	5,569	800	1,317	5,569	-
	DD - GENERAL EXPENSES	804,623	470,328	368,758	804,623	-
	DE - CONTRACTUAL SERVICES	6,176,127	3,501,027	3,245,226	6,176,127	-
	HF - INTER-DEPARTMENTAL CHARGES	553,714	-	-	553,714	-
	OO - OTHER	-	-	(140)	-	-
	PP - EARLY INTERVENTION/SPECIAL EDUCATION	94,959,400	60,000,000	79,766,518	100,459,400	(5,500,000)
<b>EXPENSE Total</b>		<b>103,790,711</b>	<b>64,675,506</b>	<b>83,987,354</b>	<b>109,122,141</b>	<b>(5,331,430)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	50,000	13,709	19,968	50,000	-
	BH - DEPT REVENUES	1,827,840	163,920	(416,179)	1,827,840	-
	BJ - INTERDEPT REVENUES	1,373,915	-	-	1,373,915	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,220,646	16,028,422	(3,992,750)	60,992,646	5,772,000
<b>REVENUE Total</b>		<b>58,472,401</b>	<b>16,206,050</b>	<b>(4,388,961)</b>	<b>64,244,401</b>	<b>5,772,000</b>
<b>Surplus (Deficit)</b>		<b>(45,318,310)</b>	<b>(48,469,456)</b>	<b>(88,376,314)</b>	<b>(44,877,740)</b>	<b>440,570</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## MI - MISCELLANEOUS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	6,727,369	3,363,685	(1,554,556)	6,727,369	-
	AB - FRINGE BENEFITS	21,672,854	11,328,072	8,970,193	20,998,811	674,043
	DE - CONTRACTUAL SERVICES	-	-	-	-	-
	GA - LOCAL GOVT ASST PROGRAM	57,631,662	3,442,865	13,253,662	56,565,855	1,065,807
	HC - NHC ASSN EXP - NASSAU HEALTH CARE ASSN	13,000,000	13,000,000	12,999,940	13,000,000	-
	JM - CONTINGENCY FOR FUTURE EXPENSES	-	-	-	-	-
	JN - RESERVE FOR BONDED INDEBTEDNESS	-	-	-	-	-
	LO - TRANS TO CPF FUND	-	-	-	-	-
	LU - TRANS TO DEBT SERVICE FUND	-	-	-	-	-
	NA - NCIFA EXPENDITURES	2,000,000	1,000,000	-	2,000,000	-
	OO - OTHER	15,994,424	11,120,724	9,683,499	15,493,639	500,785
<b>EXPENSE Total</b>		<b>117,026,309</b>	<b>43,255,346</b>	<b>43,352,738</b>	<b>114,785,674</b>	<b>2,240,635</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	23,000,000	-	417,590	23,125,975	125,975
	BG - REVENUE OFFSET TO EXPENSE	3,707,933	689,483	655,788	3,035,193	(672,740)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	210,000	94,943	-	337,118	127,118
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	583,000	583,000	1,445,799	1,670,894	1,087,894
<b>REVENUE Total</b>		<b>27,500,933</b>	<b>1,367,426</b>	<b>2,519,178</b>	<b>28,169,180</b>	<b>668,247</b>
<b>Surplus (Deficit)</b>		<b>(89,525,376)</b>	<b>(41,887,919)</b>	<b>(40,833,561)</b>	<b>(86,616,494)</b>	<b>2,908,882</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PA - PUBLIC ADMINISTRATOR

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	412,364	206,507	183,939	384,596	27,768
	BB - EQUIPMENT	2,531	-	2,341	2,531	-
	CC - MATERIALS & SUPPLIES	2,531	2,531	2,431	2,531	-
	DD - GENERAL EXPENSES	3,038	1,300	2,250	3,038	-
	DE - CONTRACTUAL SERVICES	7,175	-	-	7,175	-
	HF - INTER-DEPARTMENTAL CHARGES	70,453	-	-	70,453	-
<b>EXPENSE</b>	<b>Total</b>	<b>498,092</b>	<b>210,338</b>	<b>190,961</b>	<b>470,324</b>	<b>27,768</b>
<b>REVENUE</b>						
	BH - DEPT REVENUES	285,000	105,762	227,853	327,854	42,854
<b>REVENUE</b>	<b>Total</b>	<b>285,000</b>	<b>105,762</b>	<b>227,853</b>	<b>327,854</b>	<b>42,854</b>
<b>Surplus (Deficit)</b>		<b>(213,092)</b>	<b>(104,576)</b>	<b>36,893</b>	<b>(142,470)</b>	<b>70,622</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PB - PROBATION

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	18,268,500	9,949,179	9,283,505	17,834,444	434,056
	AB - FRINGE BENEFITS	-	-	-	-	-
	BB - EQUIPMENT	24,908	-	(1,149)	24,908	-
	CC - MATERIALS & SUPPLIES	-	-	-	-	-
	DD - GENERAL EXPENSES	198,498	119,920	69,087	180,000	18,498
	DE - CONTRACTUAL SERVICES	101,250	-	8,435	101,250	-
	HF - INTER-DEPARTMENTAL CHARGES	1,892,632	-	50	1,892,632	-
<b>EXPENSE Total</b>		<b>20,485,788</b>	<b>10,069,099</b>	<b>9,359,928</b>	<b>20,033,234</b>	<b>452,554</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	7,100	-	-
	BH - DEPT REVENUES	1,400,000	642,856	758,213	1,400,000	-
	BJ - INTERDEPT REVENUES	835,375	-	-	835,375	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,036,658	1,071,589	1,341,648	4,036,658	-
<b>REVENUE Total</b>		<b>6,272,033</b>	<b>1,714,445</b>	<b>2,106,961</b>	<b>6,272,033</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(14,213,755)</b>	<b>(8,354,654)</b>	<b>(7,252,967)</b>	<b>(13,761,201)</b>	<b>452,554</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PE - DEPARTMENT OF HUMAN RESOURCES

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	AA - SALARIES, WAGES & FEES	701,014	358,013	329,930	714,014	(13,000)
	AB - FRINGE BENEFITS	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	7,500	7,500	3,108	7,500	-
	DD - GENERAL EXPENSES	82,500	9,781	32,088	69,500	13,000
	DE - CONTRACTUAL SERVICES	120,000	70,000	37,025	120,000	-
	HF - INTER-DEPARTMENTAL CHARGES	236,958	-	-	236,958	-
EXPENSE	Total	1,147,972	445,294	402,151	1,147,972	-

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PL - PLANNING

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	1,707,514	1,021,037	732,209	1,573,336	134,178
	BB - EQUIPMENT	7,172	7,172	5,852	7,172	-
	CC - MATERIALS & SUPPLIES	3,995	3,995	-	3,995	-
	DD - GENERAL EXPENSES	73,599	73,599	50,043	73,599	(0)
	DE - CONTRACTUAL SERVICES	586,000	586,000	281,320	928,000	(342,000)
	HF - INTER-DEPARTMENTAL CHARGES	871,946	-	-	871,946	-
	MM - MASS TRANSPORTATION	45,095,797	16,291,896	11,641,896	45,095,797	-
	OO - OTHER	60,000	60,000	-	180,000	(120,000)
<b>EXPENSE Total</b>		<b>48,406,023</b>	<b>18,043,699</b>	<b>12,711,320</b>	<b>48,733,845</b>	<b>(327,822)</b>
<b>REVENUE</b>						
	BD - FINES & FORFEITS	30,000	15,000	-	-	(30,000)
	BF - RENTS & RECOVERIES	-	-	-	-	-
	BH - DEPT REVENUES	1,095,500	408,603	185,686	1,095,500	-
	BJ - INTERDEPT REVENUES	1,508,742	-	-	1,508,742	-
	BK - SERVICE FEES	260,000	252,631	7,051	75,000	(185,000)
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	746	-	-
	TX - SPECIAL TAXES - SPECIAL TAXES	-	-	178,134	-	-
<b>REVENUE Total</b>		<b>2,894,242</b>	<b>676,233</b>	<b>371,617</b>	<b>2,679,242</b>	<b>(215,000)</b>
<b>Surplus (Deficit)</b>		<b>(45,511,781)</b>	<b>(17,367,465)</b>	<b>(12,339,703)</b>	<b>(46,054,603)</b>	<b>(542,822)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PR - PURCHASING DEPARTMENT

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	1,316,287	674,609	744,022	1,352,925	(36,638)
	BB - EQUIPMENT	3,040	3,040	-	3,040	-
	CC - MATERIALS & SUPPLIES	950	805	(1)	950	-
	DD - GENERAL EXPENSES	19,800	12,085	7,170	19,800	-
	HF - INTER-DEPARTMENTAL CHARGES	463,741	-	-	463,741	-
<b>EXPENSE Total</b>		<b>1,803,818</b>	<b>690,538</b>	<b>751,191</b>	<b>1,840,456</b>	<b>(36,638)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	30,000	442	86,155	86,155	56,155
	BH - DEPT REVENUES	253,783	4,143	79	7,283	(246,500)
	BJ - INTERDEPT REVENUES	2,202,218	-	-	2,202,218	-
<b>REVENUE Total</b>		<b>2,486,001</b>	<b>4,585</b>	<b>86,234</b>	<b>2,295,656</b>	<b>(190,345)</b>
<b>Surplus (Deficit)</b>		<b>682,183</b>	<b>(685,954)</b>	<b>(664,957)</b>	<b>455,200</b>	<b>(226,983)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PW - PUBLIC WORKS DEPARTMENT

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	37,202,238	19,888,173	18,488,804	36,039,221	1,163,017
	AB - FRINGE BENEFITS	-	-	78	-	-
	BB - EQUIPMENT	484,514	462,034	49,584	471,514	13,000
	CC - MATERIALS & SUPPLIES	4,155,680	2,371,273	2,286,807	4,248,680	(93,000)
	DD - GENERAL EXPENSES	490,827	363,326	393,734	483,052	7,775
	DE - CONTRACTUAL SERVICES	8,366,954	6,565,000	5,023,391	8,134,284	232,670
	DF - UTILITY COSTS	24,268,128	14,276,986	17,402,537	24,968,128	(700,000)
	HF - INTER-DEPARTMENTAL CHARGES	7,386,078	-	-	7,386,078	-
	OO - OTHER	-	-	(550,097)	-	-
<b>EXPENSE Total</b>		<b>82,354,419</b>	<b>43,926,791</b>	<b>43,094,838</b>	<b>81,730,957</b>	<b>623,462</b>
<b>REVENUE</b>						
	BC - PERMITS & LICENSES	390,000	179,656	182,443	390,000	-
	BF - RENTS & RECOVERIES	-	-	108,492	15,100,000	15,100,000
	BH - DEPT REVENUES	870,000	459,201	980,503	980,503	110,503
	BI - CAP BACKCHARGES	5,440,000	2,720,000	(711,270)	5,440,000	-
	BJ - INTERDEPT REVENUES	23,343,217	-	-	23,343,217	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	5,574,320	-	-	5,574,320	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	55,000	27,500	362,285	362,285	307,285
<b>REVENUE Total</b>		<b>35,672,537</b>	<b>3,386,357</b>	<b>922,452</b>	<b>51,190,325</b>	<b>15,517,788</b>
<b>Surplus (Deficit)</b>		<b>(46,681,882)</b>	<b>(40,540,434)</b>	<b>(42,172,386)</b>	<b>(30,540,632)</b>	<b>16,141,250</b>



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## RE - OFFICE OF REAL ESTATE SERVICES

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	891,284	448,443	494,182	1,091,231	(199,947)
	BB - EQUIPMENT	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	11,063	6,546	5,503	11,063	-
	DD - GENERAL EXPENSES	128,125	3,495	16,339	128,125	-
	HF - INTER-DEPARTMENTAL CHARGES	226,124	-	-	226,124	-
	OO - OTHER	13,847,013	6,552,769	5,645,062	12,797,013	1,050,000
<b>EXPENSE Total</b>		<b>15,103,609</b>	<b>7,011,253</b>	<b>6,161,086</b>	<b>14,253,556</b>	<b>850,053</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	7,909,433	3,583,188	3,896,160	7,909,433	-
	BH - DEPT REVENUES	75,600	40,708	44,100	75,600	-
	BJ - INTERDEPT REVENUES	10,862,389	-	-	10,862,389	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	359,000	179,500	(180,601)	-	(359,000)
<b>REVENUE Total</b>		<b>19,206,422</b>	<b>3,803,396</b>	<b>3,759,659</b>	<b>18,847,422</b>	<b>(359,000)</b>
<b>Surplus (Deficit)</b>		<b>4,102,813</b>	<b>(3,207,858)</b>	<b>(2,401,427)</b>	<b>4,593,866</b>	<b>491,053</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## RM - RECORDS MANAGEMENT

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	642,186	373,202	319,087	662,186	(20,000)
	AB - FRINGE BENEFITS	-	-	52	-	-
	BB - EQUIPMENT	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	80,000	-	1,357	55,000	25,000
	DD - GENERAL EXPENSES	100,000	100,000	34,991	90,000	10,000
	DE - CONTRACTUAL SERVICES	423,463	211,732	-	323,463	100,000
	HF - INTER-DEPARTMENTAL CHARGES	551,644	-	-	551,644	-
<b>EXPENSE Total</b>		<b>1,797,293</b>	<b>684,933</b>	<b>355,487</b>	<b>1,682,293</b>	<b>115,000</b>
<b>REVENUE</b>						
	BJ - INTERDEPT REVENUES	689,658	-	-	689,658	-
<b>REVENUE Total</b>		<b>689,658</b>	<b>-</b>	<b>-</b>	<b>689,658</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(1,107,635)</b>	<b>(684,933)</b>	<b>(355,487)</b>	<b>(992,635)</b>	<b>115,000</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## RS - RESERVES

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
EXPENSE						
	JA - CONTINGENCIES RESERVE	-	-	-	-	-
EXPENSE	Total	-	-	-	-	-
REVENUE						
	BD - FINES & FORFEITS	-	-	2,200	2,200	2,200
	BF - RENTS & RECOVERIES	12,500,000	6,386,072	411,056	12,500,000	-
REVENUE	Total	12,500,000	6,386,072	413,256	12,502,200	2,200
Surplus (Deficit)		12,500,000	6,386,072	413,256	12,502,200	2,200

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## RV - GENERAL FUND UNALLOCATED REVENUE

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>REVENUE</b>						
	AA - FUND BALANCE	-	-	-	-	-
	BA - INT PENALTY ON TAX	-	-	15,875	15,875	15,875
	BD - FINES & FORFEITS	2,145,552	1,072,776	1,122,168	2,145,552	-
	BE - INVEST INCOME	-	-	-	-	-
	BJ - INTERDEPT REVENUES	30,985,004	-	-	30,985,004	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	-	-	-	-	-
	BS - OTB PROFITS	7,600,000	1,900,000	1,505,204	7,100,000	(500,000)
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	21,390,194	-	-	21,390,194	-
	IF - INTERFD TSFS - INTERFUND TRANSFERS	-	-	-	-	-
	NA - NIFA AID	7,500,000	-	-	-	(7,500,000)
	TA - SALES TAX CO - SALES TAX COUNTYWIDE	907,089,227	381,777,089	297,068,858	900,089,227	(7,000,000)
	TB - PART COUNTY - SALES TAX PART COUNTY	57,567,863	16,981,535	16,692,889	57,567,863	-
	TL - PROPERTY TAX	112,769,518	112,645,190	119,985,162	119,985,162	7,215,644
	TO - OTB 5% TAX	6,900,000	1,528,671	1,373,344	6,600,000	(300,000)
<b>REVENUE Total</b>		<b>1,153,947,358</b>	<b>515,905,260</b>	<b>437,763,500</b>	<b>1,145,878,877</b>	<b>(8,068,481)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SA - COORD AGENCY FOR SPANISH AMERICANS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	355,499	199,349	134,147	298,099	57,400
	BB - EQUIPMENT	5,000	2,500	(0)	5,000	-
	CC - MATERIALS & SUPPLIES	1,000	500	-	1,000	-
	DD - GENERAL EXPENSES	11,500	3,000	3,000	11,500	-
	DE - CONTRACTUAL SERVICES	15,000	-	-	15,000	-
	HF - INTER-DEPARTMENTAL CHARGES	319,004	-	-	319,004	-
<b>EXPENSE Total</b>		<b>707,003</b>	<b>205,349</b>	<b>137,147</b>	<b>649,603</b>	<b>57,400</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	169	-	-
	BH - DEPT REVENUES	30,000	-	12,665	25,000	(5,000)
<b>REVENUE Total</b>		<b>30,000</b>	<b>-</b>	<b>12,834</b>	<b>25,000</b>	<b>(5,000)</b>
<b>Surplus (Deficit)</b>		<b>(677,003)</b>	<b>(205,349)</b>	<b>(124,313)</b>	<b>(624,603)</b>	<b>52,400</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SC - SENIOR CITIZENS AFFAIRS

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	2,257,727	1,177,622	1,102,703	2,253,195	4,532
	BB - EQUIPMENT	6,140	-	(600)	6,140	-
	CC - MATERIALS & SUPPLIES	25,240	10,357	35	25,240	-
	DD - GENERAL EXPENSES	12,985	6,676	6,664	12,985	-
	DE - CONTRACTUAL SERVICES	10,875,154	10,102,528	8,911,786	10,875,154	-
	HF - INTER-DEPARTMENTAL CHARGES	995,277	-	-	995,277	-
<b>EXPENSE Total</b>		<b>14,172,523</b>	<b>11,297,182</b>	<b>10,020,587</b>	<b>14,167,991</b>	<b>4,532</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	105,979	-	-
	BH - DEPT REVENUES	15,000	15,000	15,029	15,000	-
	BJ - INTERDEPT REVENUES	72,277	-	-	72,277	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	5,148,501	1,848,169	688,262	5,148,501	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	4,024,770	2,688,163	(557,393)	4,024,770	-
<b>REVENUE Total</b>		<b>9,260,548</b>	<b>4,551,332</b>	<b>251,877</b>	<b>9,260,548</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(4,911,975)</b>	<b>(6,745,850)</b>	<b>(9,768,711)</b>	<b>(4,907,443)</b>	<b>4,532</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SS - SOCIAL SERVICES

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	48,488,480	24,432,026	23,643,773	46,815,594	1,672,886
	BB - EQUIPMENT	126,532	101,795	21,654	126,532	-
	CC - MATERIALS & SUPPLIES	48,000	22,651	18,772	68,000	(20,000)
	DD - GENERAL EXPENSES	1,103,795	539,170	654,209	1,103,795	-
	DE - CONTRACTUAL SERVICES	11,811,461	8,808,490	10,904,221	11,911,461	(100,000)
	DF - UTILITY COSTS	400	105	-	400	-
	HF - INTER-DEPARTMENTAL CHARGES	10,663,208	-	173,595	10,663,208	-
	SS - RECIPIENT GRANTS	51,604,600	25,082,437	24,616,901	51,604,600	-
	TT - PURCHASED SERVICES	45,886,814	45,564,101	32,077,491	45,886,814	-
	WW - EMERGENCY VENDOR PAYMENTS	50,824,000	32,626,273	40,852,488	52,624,000	(1,800,000)
	XX - MEDICAID	281,748,167	145,412,206	138,047,565	237,693,033	44,055,134
	XY - MEDICAID - IGT	40,973,706	-	-	40,973,706	-
<b>EXPENSE Total</b>		<b>543,279,163</b>	<b>282,589,253</b>	<b>271,010,668</b>	<b>499,471,143</b>	<b>43,808,020</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	322,175	2,188,800	2,188,800
	BH - DEPT REVENUES	10,878,900	2,707,017	3,547,938	10,878,900	-
	BX - MEDICAID IGT REIMBURSEMENTS	40,973,706	-	-	40,973,706	-
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	99,777,642	39,541,706	16,447,631	93,441,199	(6,336,443)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	106,876,231	53,246,164	(23,960)	88,745,091	(18,131,140)
<b>REVENUE Total</b>		<b>258,506,479</b>	<b>95,494,887</b>	<b>20,293,783</b>	<b>236,227,696</b>	<b>(22,278,783)</b>
<b>Surplus (Deficit)</b>		<b>(284,772,684)</b>	<b>(187,094,366)</b>	<b>(250,716,884)</b>	<b>(263,243,447)</b>	<b>21,529,237</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## TR - COUNTY TREASURER

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	2,861,420	1,504,246	1,263,960	2,836,054	25,366
	BB - EQUIPMENT	9,832	7,990	359	9,832	-
	DD - GENERAL EXPENSES	325,500	308,849	243,125	325,500	-
	DE - CONTRACTUAL SERVICES	650,000	350,000	624,429	650,000	-
	HF - INTER-DEPARTMENTAL CHARGES	947,290	-	-	947,290	-
	OO - OTHER	-	-	-	-	-
<b>EXPENSE Total</b>		<b>4,794,042</b>	<b>2,171,085</b>	<b>2,131,873</b>	<b>4,768,676</b>	<b>25,366</b>
<b>REVENUE</b>						
	BA - INT PENALTY ON TAX	24,180,000	10,682,823	9,843,347	23,580,000	(600,000)
	BD - FINES & FORFEITS	12,000	12,000	8,801	12,000	-
	BE - INVEST INCOME	9,000,000	4,500,000	6,288,286	11,528,000	2,528,000
	BF - RENTS & RECOVERIES	75,000	62,588	271,051	75,000	-
	BH - DEPT REVENUES	280,000	121,441	266,843	280,000	-
	BO - PAY LIEU TAX - PAYMENT IN LIEU OF TAXES	4,500,000	2,250,000	252,484	3,900,000	(600,000)
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	-	-	-	-	-
	TX - SPECIAL TAXES - SPECIAL TAXES	5,970,000	2,572,142	1,601,892	5,500,000	(470,000)
<b>REVENUE Total</b>		<b>44,017,000</b>	<b>20,200,994</b>	<b>18,532,705</b>	<b>44,875,000</b>	<b>858,000</b>
<b>Surplus (Deficit)</b>		<b>39,222,958</b>	<b>18,029,908</b>	<b>16,400,831</b>	<b>40,106,324</b>	<b>883,366</b>



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## TS - TRAFFIC SAFETY BOARD

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	216,192	107,616	101,548	187,490	28,702
	CC - MATERIALS & SUPPLIES	250	-	-	250	-
	DD - GENERAL EXPENSES	350	-	75	350	-
	HF - INTER-DEPARTMENTAL CHARGES	88,317	-	-	88,317	-
<b>EXPENSE Total</b>		<b>305,109</b>	<b>107,616</b>	<b>101,623</b>	<b>276,407</b>	<b>28,702</b>
<b>REVENUE</b>						
	BD - FINES & FORFEITS	-	-	20,980	-	-
	BH - DEPT REVENUES	160,000	91,882	40,749	160,000	-
<b>REVENUE Total</b>		<b>160,000</b>	<b>91,882</b>	<b>61,729</b>	<b>160,000</b>	<b>-</b>
<b>Surplus (Deficit)</b>		<b>(145,109)</b>	<b>(15,734)</b>	<b>(39,894)</b>	<b>(116,407)</b>	<b>28,702</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## TV - TRAFFIC & PARKING VIOLATIONS AGENCY

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	1,792,290	891,048	1,030,819	2,214,180	(421,890)
	BB - EQUIPMENT	25,313	21,894	13,315	25,313	-
	DD - GENERAL EXPENSES	79,481	44,103	61,116	125,600	(46,119)
	DE - CONTRACTUAL SERVICES	886,759	453,006	649,373	886,759	-
	HF - INTER-DEPARTMENTAL CHARGES	862,741	-	-	862,741	-
<b>EXPENSE Total</b>		<b>3,646,584</b>	<b>1,410,052</b>	<b>1,754,623</b>	<b>4,114,593</b>	<b>(468,009)</b>
<b>REVENUE</b>						
	BD - FINES & FORFEITS	12,900,000	6,450,000	6,490,777	14,600,000	1,700,000
	BF - RENTS & RECOVERIES	-	-	-	-	-
<b>REVENUE Total</b>		<b>12,900,000</b>	<b>6,450,000</b>	<b>6,490,777</b>	<b>14,600,000</b>	<b>1,700,000</b>
<b>Surplus (Deficit)</b>		<b>9,253,416</b>	<b>5,039,948</b>	<b>4,736,154</b>	<b>10,485,407</b>	<b>1,231,991</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## VS - VETERANS SERVICES AGENCY

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	551,763	291,074	264,168	553,549	(1,786)
	BB - EQUIPMENT	-	-	-	-	-
	CC - MATERIALS & SUPPLIES	2,350	1,500	1,189	2,350	-
	DD - GENERAL EXPENSES	3,200	1,600	2,500	3,200	-
	HF - INTER-DEPARTMENTAL CHARGES	432,625	-	-	432,625	-
<b>EXPENSE Total</b>		<b>989,938</b>	<b>294,174</b>	<b>267,856</b>	<b>991,724</b>	<b>(1,786)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	158	115,340	115,340
	FA - FEDERAL AID - REIMBURSEMENT OF EXPENSES	33,855	33,855	-	33,855	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	32,500	-	32,500	65,000	32,500
<b>REVENUE Total</b>		<b>66,355</b>	<b>33,855</b>	<b>32,658</b>	<b>214,195</b>	<b>147,840</b>
<b>Surplus (Deficit)</b>		<b>(923,583)</b>	<b>(260,319)</b>	<b>(235,198)</b>	<b>(777,529)</b>	<b>146,054</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## YB - NASSAU COUNTY YOUTH BOARD

E/R	Object	2005 Adopted Budget	2nd Quarter Plan	Current Obligations	Projections	Variance
<b>EXPENSE</b>						
	AA - SALARIES, WAGES & FEES	554,486	326,892	292,958	535,771	18,715
	DD - GENERAL EXPENSES	1,725	930	200	1,725	-
	DE - CONTRACTUAL SERVICES	7,366,394	7,366,394	7,102,996	7,466,394	(100,000)
	HF - INTER-DEPARTMENTAL CHARGES	593,777	-	-	593,777	-
<b>EXPENSE Total</b>		<b>8,516,382</b>	<b>7,694,216</b>	<b>7,396,154</b>	<b>8,597,667</b>	<b>(81,285)</b>
<b>REVENUE</b>						
	BF - RENTS & RECOVERIES	-	-	26,358	-	-
	BJ - INTERDEPT REVENUES	-	-	-	-	-
	BW - INTERFD CHGS - INTERFUND CHARGES REVENUE	-	-	-	-	-
	SA - STATE AID - REIMBURSEMENT OF EXPENSES	1,599,310	609,292	425,164	1,523,333	(75,977)
<b>REVENUE Total</b>		<b>1,599,310</b>	<b>609,292</b>	<b>451,523</b>	<b>1,523,333</b>	<b>(75,977)</b>
<b>Surplus (Deficit)</b>		<b>(6,917,072)</b>	<b>(7,084,924)</b>	<b>(6,944,632)</b>	<b>(7,074,334)</b>	<b>(157,262)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## EXPLANATION OF VARIANCES

FUND	DEPT	OBJECT	Variance Explanation	ADOPTED BUDGET	Projection	Variance
CPF	PK	BF	A deficit in rents revenue is projected due to a delay in the Landmark Property Contract initiative.	1,490,000	1,100,000	(390,000)
CPF	PK	BG	The decrease is due to the renegotiation of the Cradle of Aviation contract.	250,000	-	(250,000)
CPF	PK	AB	The projected surplus is due to a decrease in costs of medical insurance	10,064,998	9,518,590	546,408
CPF	PK	BH	The revenue shortfall is the result of a delay in revenue initiatives	20,349,350	16,549,350	(3,800,000)
CPF	PK	DD	The surplus in general expenses is the result of lower than expected materials purchased.	830,500	805,500	25,000
CPF	PK	BE	The surplus in investment income is the result of higher interest income from interest bearing funds held on behalf of the county.	45,000	215,000	170,000
FCF	FC	AA	Deficit is projected because of current salary trend and \$200k additional O/T offset by additional Revenue.	9,090,569	9,315,698	(225,129)
FCF	FC	DE	Additional costs anticipated for the Vocational Education and Extension board.	3,979,020	4,229,020	(250,000)
FCF	FC	BH	Surplus due to additional revenue from ELT Initiative and fee increase	3,850,000	4,139,640	(289,640)
PDD	PD	AB	A projected surplus of \$2.4 million due to inclusion of SOA wage increases in salaries instead of Fringe Benefits and a \$450,000 decrease in medical insurance costs is offset by a \$105,000 increase in Social Security and a \$125,000 increase in retirement debt service.	84,907,496	82,330,409	2,577,087
PDD	PD	AA	Deficit is projected because of \$7m o/t over budget and \$2.4 m in wage increase for SOA offset with 2.2 m turn over savings.	203,638,864	210,867,020	(7,228,156)
PDD	PD	BE	Surplus due to actuals.	65,134	112,745	(47,611)
PDD	PD	NA	Surplus due to NIFA aid.	-	7,500,000	(7,500,000)
PDH	PD	HF	Deficit is attributed to ISA expense for 3 attorneys tasked to PDH from County Attorney's office.	19,123,076	19,290,076	(167,000)
PDH	PD	BB	Deficit is due to maint unit transfer from Public Works to Police department.	2,700,000	2,713,000	(13,000)
PDH	PD	CC	Deficit is due to maint unit transfer from Public Works to Police department.	1,428,101	1,435,101	(7,000)
PDH	PD	DD	Deficit is due to maint unit transfer from Public Works to Police department.	1,610,576	1,618,351	(7,775)
PDH	PD	DE	Deficit is due to maint unit transfer from Public Works to Police department.	6,374,120	6,606,790	(232,670)
PDH	PD	AA	Deficit is projected because of \$5m o/t over budget, \$2.2m communication operators salary adj and maint staff transfer to PD, DAI and SOA wage increase Package of \$7.2m budgeted in Fringes, offset by \$6.2m turn over savings and delayed in Detective promotions.	181,157,692	189,375,917	(8,218,225)
PDH	PD	BE	Surplus due to actuals.	86,258	124,226	(37,968)
PDH	PD	BH	Surplus due to collections initiative.	13,679,000	13,879,000	(200,000)
PDH	PD	OO	Surplus due to reduced rates in Helicopter insurance.	410,000	320,000	90,000
PDH	PD	AB	The projected surplus if due to inclusion of DAI and SOA wage increases in salaries instead of Fringe Benefits (\$7.2 million) and a decrease in the costs of medical insurance (\$1.6 million) which is offset by a \$269,000 increase in Social Security and a \$106,000 increase in retirement debt service.	83,208,069	74,776,485	8,431,584
GEN	AC	BF	Audit recoveries to AT	500,000	-	(500,000)
GEN	AC	DE	Change reflects curtailment of needs of contractual services.	53,875	26,938	26,937
GEN	AC	DD	Change reflects reduced needs.	20,650	10,325	10,325
GEN	AC	AA	Reflects proposed hiring of two(2) staff members.	358,194	345,606	12,588
GEN	AR	DE	The projected shortfall is due to \$110,000 for an appraisal of the Coliseum and additional \$126,000 for increased appraisal costs.	1,133,000	1,359,000	(226,000)
GEN	AT	BF	BPA restitution accrued in 2004 - \$2000000, audit recoveries of \$500000	5,050,000	3,550,000	(1,500,000)
GEN	AT	DD	Additional consulting costs for expert witnesses	434,000	684,000	(250,000)
GEN	AT	AB	Higher State Assessment charges, wages and replacement & medical expenses	15,802,040	17,802,040	(2,000,000)
GEN	AT	BJ	Recovery of salaries expense for 3 attorneys assigned to Police Dept.	8,661,930	8,828,930	167,000
GEN	AT	AA	Seven(7) additional staff members	9,980,284	10,414,975	(434,691)
GEN	BU	DE	A deficit is projected because the County is engaging into a financial and operational analysis of the Coliseum (\$111,000) and \$1.9 million for continuation of the Manatt, Phelps and Phillips LLP contract for implementing the recovery plan for the Nassau Health Care Corporation. A supplemental appropriation has been made to fund these contracts.	300,000	2,341,200	(2,041,200)
GEN	BU	AA	A salary deficit is expected because the department currently has 10 more positions on board than were funded in the Adopted budget.	2,692,683	3,506,553	(813,870)
GEN	CA	BD	Deficit is due to delay in TLC Initiative.	1,224,736	1,127,517	97,219
GEN	CA	BC	Surplus is due to current trend in permits and licenses.	2,922,096	3,019,315	(97,219)
GEN	CA	AA	Surplus is projected due to 6 vacant positions.	2,474,898	2,364,624	110,274
GEN	CC	CC	A surplus is anticipated due to internal controls on food purchases.	4,041,258	3,838,020	203,238
GEN	CC	DE	Reconciliation of final 2004 NUMC bills revealed that annual expenses reached \$24 million.	20,832,344	24,832,344	(4,000,000)
GEN	CC	FA	The deficit is due to the Federal Government reducing the Federal Inmate Population at the facility.	17,026,986	15,576,986	1,450,000
GEN	CC	BH	The surplus is due to an impound initiative within the Sheriffs Department.	1,222,000	1,422,000	(200,000)
GEN	CE	AA	Six (6) additional full-time staff members plus (1) part-time and two (2) seasonal employees	3,071,617	3,482,055	(410,438)
GEN	CF	DD	A deficit in general expense is projected due higher volume of in postage, paper costs and outside printing	1,449,580	1,958,047	(508,467)
GEN	CF	DE	A surplus is the result of a board transfer to the general expenses	158,467	-	158,467
GEN	CF	AA	The deficit in salaries resulted from additional production and seasonal staff.	2,721,056	2,784,093	(63,037)

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## EXPLANATION OF VARIANCES

FUND	DEPT	OBJECT	Variance Explanation	ADOPTED BUDGET	Projection	Variance
GEN	CL	AA	Surplus is the result of open full time and part time positions.	4,681,017	4,400,000	281,017
GEN	CL	DE	The surplus in contractual services is the result of lower than anticipated expenses.	350,000	250,000	100,000
GEN	CL	DD	The surplus in general expenses is the result of lower than expected offices supplies .	102,188	75,000	27,188
GEN	CL	BH	The surplus in revenue is the result higher than expected revenues from mortgage refinancing.	14,150,000	15,000,000	850,000
GEN	CO	AA	Surplus due to delayed hiring.	6,224,895	6,067,614	157,281
GEN	CS	BH	The revenue surplus is the result of higher than planned law enforcement examinations fees.	200,800	300,000	99,200
GEN	CS	AA	The surplus is the result of open full time and part time positions.	4,593,104	4,419,104	174,000
GEN	CT	AB	The projected surplus is due to a decrease in the costs of medical insurance.	2,608,649	2,326,426	282,223
GEN	CT	SA	The projected deficit is due to a decrease in the costs of medical insurance.	2,476,483	2,203,125	273,358
GEN	DA	AA	Surplus is projected due to current Salary plan.	24,426,462	24,018,095	408,367
GEN	DR	AA	A salary surplus is expected because the department currently has two full-time vacancies and three full-time employees on unpaid status.	6,096,999	5,767,483	329,516
GEN	EM	AA	A salary surplus is expected because the Department has two positions less than what is in the adopted budget.	615,316	510,883	104,433
GEN	FB	AB	The projected surplus is due to a decrease in the costs of medical insurance (\$3.4 million) which is offset by a \$153,000 increase in retirement debt service.	144,321,980	140,833,977	3,488,003
GEN	HE	DE	\$229,935 Behavioral Risk Factor Survey and \$270,013 for tobacco education and cessation services to Nassau County residence	5,738,000	6,237,948	(499,948)
GEN	HE	PP	El Caseloads lower than anticipated	45,000,000	44,000,000	1,000,000
GEN	HE	BH	Increased revenues from 3rd party billing	6,836,900	6,936,900	(100,000)
GEN	HE	OO	Transfer to cover Sewer Treatment Facility fines	-	175,000	(175,000)
GEN	HI	AA	A salary deficit is expected because the department currently has 2 more positions on board than were funded in the Adopted budget. It expects to hire 2 additional staff for the purpose of promoting the County's business recruitment and retention efforts.	881,616	1,090,382	(208,766)
GEN	HP	BD	Increased revenue from Handicapped Parking surcharge	30,000	50,000	(20,000)
GEN	IT	DF	Reduction is due to prior year billing corrections.	5,484,708	5,034,708	450,000
GEN	IT	AA	Reflects nine (9) unstaffed budgeted positions.	9,267,706	8,808,940	458,766
GEN	LE	DD	Anticipated additional postage expenses	872,283	1,022,283	(150,000)
GEN	LE	AA	Assumes hiring of budgeted positions and interns	5,297,436	5,344,936	(47,500)
GEN	LE	DE	Reduction of Contractual obligations	1,147,600	950,100	197,500
GEN	LR	AA	The deficit in salaries is the result of an addition to staff not in the budget.	317,164	387,164	(70,000)
GEN	ME	AA	Deficit is projected due to 3 additional position over budget.	4,681,478	4,837,207	(155,729)
GEN	MH	SA	\$3.3M reimbursement for Preschool and \$2.5M retroactive reimbursement for increased transportation cost dating back to 2003	55,220,646	60,992,646	(5,772,000)
GEN	MH	PP	Increase due to retro state increase and prior year billings for provider services	94,959,400	100,459,400	(5,500,000)
GEN	MI	BG	The projected shortfall represents a correction in college tuition reimbursement based on prior year billings (\$1.2 million) which is offset by an increase of \$500,000 in the Transit Savings Program.	3,707,933	3,035,193	672,740
GEN	MI	OO	The projected surplus represents a decrease in college tuition costs based on prior year costs (\$678,000), a net decrease in indigent defense costs (\$154,000) and a \$319,000 increase for the Long Beach Pilot for the for period 2000 to 2005.	15,994,424	15,493,639	500,785
GEN	MI	AB	The projected surplus is due to a decrease in cost of health insurance for retirees from the Medical Center (\$1.2 million) which is offset by a \$500,000 increase in the Transit Savings Program.	21,672,854	20,998,811	674,043
GEN	MI	GA	The projected surplus is due to a decrease in the projected sales tax collection.	57,631,662	56,565,855	1,065,807
GEN	MI	SA	The projected surplus is due to an increase in the distribution from the Indigent Legal Services Fund.	583,000	1,670,894	(1,087,894)
GEN	PA	BH	Surplus is projected because of actual trend.	285,000	327,854	(42,854)
GEN	PA	AA	Surplus is projected because of adjustment in overtime and 1 position is over funded.	412,364	384,596	27,768
GEN	PB	AA	A projected surplus is the result of a delay in hiring Probation Officer Trainees and Assistants.	18,268,500	17,834,444	434,056
GEN	PE	AA	The deficit in salaries is the result of overtime not in the budget and additional part time staff.	701,014	714,014	(13,000)
GEN	PE	DD	The surplus in general expenses is the result of lower than expected purchase of office supplies.	82,500	69,500	13,000
GEN	PL	BK	A projected shortfall due to a possible late installation and activation of the GIS Web Browser system	260,000	75,000	185,000
GEN	PL	AA	A salary surplus is expected because the department currently has two vacancies.	1,707,514	1,573,336	134,178
GEN	PL	DE	The projected shortfall represents costs of economic development impact studies.	586,000	928,000	(342,000)
GEN	PL	OO	The projected shortfall represents subsidies for Long Beach Bus Route for years 2003 and 2004.	60,000	180,000	(120,000)
GEN	PR	BH	The projected shortfall is due to the postponed implementation of the e-mail subscription service and the revised number of estimated subscriptions.	253,783	7,283	246,500

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## EXPLANATION OF VARIANCES

FUND	DEPT	OBJECT	Variance Explanation	ADOPTED BUDGET	Projection	Variance
GEN	PW	CC	Anticipated increases in fuel price. Transfer to PDH- Fleet maintenance.	4,155,680	4,248,680	(93,000)
GEN	PW	DF	Fuel price increases and adjustments.	24,268,128	24,968,128	(700,000)
GEN	PW	BF	FY 2003 Sewer & Storm Water chargeback's.	-	15,100,000	15,100,000
GEN	PW	SA	Reimbursements re-two court settlements and West Nile virus prevention efforts.	55,000	362,285	307,285
GEN	PW	BH				
			The higher reimbursements are due to increased electrical costs for US navy at Mitchell Field sites.	870,000	980,503	110,503
GEN	PW	AA	Transfer of 12 staff members to PDH. Thirty three (32) unfilled budgeted positions.	37,202,238	36,039,221	1,163,017
GEN	PW	BB	Transfer to PDH- Fleet maintenance	484,514	471,514	13,000
GEN	PW	DD	Transfer to PDH- Fleet maintenance	490,827	483,052	7,775
GEN	PW	DE	Transfer to PDH- Fleet maintenance	8,366,954	8,134,284	232,670
GEN	RE	OO	Anticipated savings due to the late occupancy of HHS building.	13,847,013	12,797,013	1,050,000
GEN	RE	SA	Over accrual for 2004 and transfer of service responsibility to NYS.	359,000	-	(359,000)
GEN	RE	AA	This deficit in salaries is due to the hiring of seasonal employees.	891,284	1,091,231	(199,947)
GEN	RM	DE	The surplus in Contractual Services is the result of a reclassification of money to salaries for the hiring of part timers.	423,463	323,463	100,000
GEN	RM	AA	The deficit in salaries is due to the hiring of 11 part timers that was partially offset by the delay in hiring of an archivist.	642,186	662,186	(20,000)
GEN	RM	CC	The surplus in general expenses is the result of lower than expected archive materials.	80,000	55,000	25,000
GEN	RM	DD	The surplus in general expenses is the result of lower than expected just in time purchases.	100,000	90,000	10,000
GEN	RV	TA	Projected shortfall represents sales tax forecast reduction to 1.89% growth.	907,089,227	900,089,227	7,000,000
GEN	RV	NA	The NIFA Aid will be recorded by the Police District Fund.	7,500,000	-	7,500,000
GEN	RV	BS	The projected deficit is due to a decrease in the capitalization of salary and related expenses for the construction of a video lottery terminal venue (\$1.2 million), a \$270,000 decrease in point of sale income, which are offset by an increase in net retained commission (\$500,000), a decrease in salaries, overtime and benefits of \$200,000 and a one time recovery of \$300,000.	7,600,000	7,100,000	500,000
GEN	RV	TO	The projected deficit is due to a decrease in wagers subject to the 5% surcharge. This decrease is offset by the increase in net retained commission.	6,900,000	6,600,000	300,000
GEN	RV	TL	The projected positive variance is from restored taxes.	112,769,518	119,985,162	(7,215,644)
GEN	SC	AA	1 employee retired after the budget was finalized offset by 2 full-time and 2 part-time employees hired for the second half of the year.	2,257,727	2,253,195	4,532
GEN	SS	DE	\$100,000 for Gang Violence contract.	11,811,461	11,911,461	(100,000)
GEN	SS	AA	47 part-timers and 4 full-timers not hired yet.	48,488,480	46,815,594	1,672,886
GEN	SS	FA	Due to \$6.4 million State reduction in Flexible Fund for Family Services (FFFS) and reductions in salaries offset by increased Emergency Vendor Payments.	99,777,642	93,441,199	(6,336,443)
GEN	SS	WW	Higher enrollment than anticipated in institutions for Special Education, back billing from the State, and higher institutional rates.	50,824,000	52,624,000	(1,800,000)
GEN	SS	BF	Reduced Scanning project expense based on revised estimate. Funds encumbered in 2004.	-	2,188,800	2,188,800
GEN	SS	SA	Reduction in salaries and \$23.5M reversal of accrued revenue due to State takeover of county local share for Medicaid offset by \$5.1 million for document scanning project and increased Emergency Vendor Payments.	106,876,231	88,745,091	(18,131,140)
GEN	SS	XX	Updated Medicaid baseline (\$7M) and reversal of accrued liabilities due to State takeover of county local share (\$37M).	281,748,167	237,693,033	44,055,134
GEN	TR	BA				
			Reduction in contractor services due to available properties that are old and have legal complications.	24,180,000	23,580,000	600,000
GEN	TR	TX	Shortage due primarily to lower entertainment tax collections	5,970,000	5,500,000	470,000
GEN	TR	BO	Shortage due to lower IDA PILOTS.	4,500,000	3,900,000	600,000
GEN	TR	BE	Surplus due to better money market return on investment.	9,000,000	11,528,000	(2,528,000)
GEN	TS	AA	A salary surplus is expected because the Department will have 1 less person on board than was funded in the Adopted Budget due to retirement.	216,192	187,490	28,702
GEN	TV	BD				
			A positive variance is projected because of an aggressive collection plan and the amnesty program.	12,900,000	14,600,000	(1,700,000)
GEN	TV	AA	A salary deficit is expected because the department will have 15 more positions on board than were funded in the Adopted budget. 6 Full time positions and 9 part time positions.	1,792,290	2,214,180	(421,890)
GEN	TV	DD	Deficit is due to an increase in the use of credit cards at the agency and an armored car service	79,481	125,600	(46,119)
GEN	VS	SA	2004 State Aid received in '05	32,500	65,000	(32,500)
GEN	VS	BF	Reimbursement form Homeless Veterans Grant for 2 employees whose salary expenses were paid out of the General Fund.	-	115,340	(115,340)
GEN	YB	DE	\$100,000 for Gang Violence contract.	7,366,394	7,466,394	(100,000)
GEN	YB	SA				
			State reduced the per capita rate for youths between the age of 0-20 from \$4.72 in 2004 to \$4.52 in 2005.	1,599,310	1,523,333	(75,977)

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object		AATAK - TERMINAL LEAVE			
Fund	Dept	Current Obligations	2005 Adopted Budget	Projections	Variance
<b>CPF</b>					
	PK - PARKS, RECREATION AND MUSEUMS	811,365	770,000	826,385	(56,385)
<b>CPF Total</b>		<b>811,365</b>	<b>770,000</b>	<b>826,385</b>	<b>(56,385)</b>
<b>FCF</b>					
	FC - FIRE COMMISSION	98,791	100,000	98,791	1,209
<b>FCF Total</b>		<b>98,791</b>	<b>100,000</b>	<b>98,791</b>	<b>1,209</b>
<b>GEN</b>					
	AC - DEPARTMENT OF INVESTIGATIONS	11,457	11,374	11,457	(83)
	AR - ASSESSMENT REVIEW COMMISSION	-	5,000	5,000	-
	AS - ASSESSMENT DEPARTMENT	174,882	150,000	174,882	(24,882)
	AT - COUNTY ATTORNEY	215,617	190,000	215,617	(25,617)
	BU - OFFICE OF MANAGEMENT AND BUDGET	90,826	76,841	90,826	(13,985)
	CA - OFFICE OF CONSUMER AFFAIRS	-	10,000	-	10,000
	CC - NC SHERIFF/CORRECTIONAL CENTER	1,025,900	999,937	1,025,900	(25,963)
	CE - COUNTY EXECUTIVE	17,990	119,730	30,000	89,730
	CF - OFFICE OF CONSTITUENT AFFAIRS	45,161	42,128	45,161	(3,033)
	CL - COUNTY CLERK	31,760	30,890	31,760	(870)
	CO - COUNTY COMPTROLLER	24,204	89,840	30,000	59,840
	CS - CIVIL SERVICE	73,419	74,784	74,784	-
	DA - DISTRICT ATTORNEY	821,370	750,000	821,370	(71,370)
	DR - DRUG & ALCOHOL	99,899	215,968	215,968	-
	EL - BOARD OF ELECTIONS	217,833	189,312	216,769	(27,457)
	HE - HEALTH DEPARTMENT	426,554	420,000	426,554	(6,554)
	HI - HOUSING & INTERGOVERNMENTAL AFFAIRS	23,833	23,741	23,833	(92)
	HR - COMMISSION ON HUMAN RIGHTS	37,018	36,737	37,018	(281)
	IT - INFORMATION TECHNOLOGY	577,480	560,528	577,240	(16,712)
	LE - COUNTY LEGISLATURE	90,792	81,148	90,792	(9,644)
	MA - OFFICE OF MINORITY AFFAIRS	64,137	67,606	67,606	-
	ME - MEDICAL EXAMINER	114,126	103,130	114,126	(10,996)
	MH - MENTAL HEALTH	40,962	40,547	40,962	(415)
	MI - MISCELLANEOUS	(117,300)	4,351,653	4,351,653	-
	PB - PROBATION	927,679	935,679	927,679	8,000
	PE - DEPARTMENT OF HUMAN RESOURCES	-	4,000	4,000	-
	PL - PLANNING	58,503	55,054	58,503	(3,449)
	PR - PURCHASING DEPARTMENT	42,745	32,932	42,745	(9,813)
	PW - PUBLIC WORKS DEPARTMENT	1,126,428	1,250,000	1,250,000	-
	RE - OFFICE OF REAL ESTATE SERVICES	-	20,000	20,000	-
	RM - RECORDS MANAGEMENT	74,190	73,632	74,190	(558)
	SC - SENIOR CITIZENS AFFAIRS	39,252	29,312	39,252	(9,940)
	SS - SOCIAL SERVICES	803,588	605,600	803,588	(197,988)
	TR - COUNTY TREASURER	88,558	47,855	88,558	(40,703)
	TS - TRAFFIC SAFETY BOARD	1,697	-	-	-
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	41,419	46,577	41,419	5,158
	YB - NASSAU COUNTY YOUTH BOARD	50,702	50,316	50,702	(386)
<b>GEN Total</b>		<b>7,362,684</b>	<b>11,791,851</b>	<b>12,119,914</b>	<b>(328,063)</b>
<b>PDD</b>					
	PD - POLICE DEPARTMENT	2,659,077	11,362,700	11,362,700	-
<b>PDD Total</b>		<b>2,659,077</b>	<b>11,362,700</b>	<b>11,362,700</b>	<b>-</b>
<b>PDH</b>					
	PD - POLICE DEPARTMENT	6,184,617	14,800,000	14,800,000	-
<b>PDH Total</b>		<b>6,184,617</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>-</b>
<b>Grand Total</b>		<b>17,116,533</b>	<b>38,824,551</b>	<b>39,207,790</b>	<b>(383,239)</b>



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object		AAZY8 - OVERTIME			
Fund	Dept	Current Obligations	2005 Adopted Budget	Projections	Variance
CPF	PK - PARKS, RECREATION AND MUSEUMS	407,824	236,000	600,000	(364,000)
<b>CPF Total</b>		<b>407,824</b>	<b>236,000</b>	<b>600,000</b>	<b>(364,000)</b>
FCF	FC - FIRE COMMISSION	366,608	700,000	-	700,000
<b>FCF Total</b>		<b>366,608</b>	<b>700,000</b>	<b>-</b>	<b>700,000</b>
GEN	AR - ASSESSMENT REVIEW COMMISSION	86,828	300,000	300,000	-
	AS - ASSESSMENT DEPARTMENT	119,988	330,000	300,000	30,000
	AT - COUNTY ATTORNEY	-	4,000	4,000	-
	CA - OFFICE OF CONSUMER AFFAIRS	17,209	60,000	60,000	-
	CC - NC SHERIFF/CORRECTIONAL CENTER	10,135,597	21,558,399	24,000,000	(2,441,601)
	CF - OFFICE OF CONSTITUENT AFFAIRS	7,108	-	7,108	(7,108)
	CO - COUNTY COMPTROLLER	1,181	100,000	100,000	-
	CS - CIVIL SERVICE	19,329	31,500	31,500	-
	DA - DISTRICT ATTORNEY	52,895	90,000	90,000	-
	DR - DRUG & ALCOHOL	680	-	680	(680)
	EL - BOARD OF ELECTIONS	3,866	60,000	60,000	-
	FC - FIRE COMMISSION	-	-	900,000	(900,000)
	HE - HEALTH DEPARTMENT	42,722	185,000	185,000	-
	IT - INFORMATION TECHNOLOGY	11,653	15,000	15,000	-
	ME - MEDICAL EXAMINER	25,396	50,000	50,000	-
	MH - MENTAL HEALTH	3,785	20,000	20,000	-
	PA - PUBLIC ADMINISTRATOR	2,040	20,000	6,000	14,000
	PB - PROBATION	254,047	500,000	625,000	(125,000)
	PE - DEPARTMENT OF HUMAN RESOURCES	1,316	-	1,316	(1,316)
	PL - PLANNING	7,220	43,800	43,800	-
	PR - PURCHASING DEPARTMENT	421	-	421	(421)
	PW - PUBLIC WORKS DEPARTMENT	1,347,607	1,285,000	1,285,000	-
	RE - OFFICE OF REAL ESTATE SERVICES	6,646	2,000	2,000	-
	SS - SOCIAL SERVICES	628,213	1,268,335	1,268,335	-
	TR - COUNTY TREASURER	32,144	510,000	435,000	75,000
	TV - TRAFFIC & PARKING VIOLATIONS AGENCY	131,699	100,000	250,000	(150,000)
<b>GEN Total</b>		<b>12,939,590</b>	<b>26,533,034</b>	<b>30,040,160</b>	<b>(3,507,126)</b>
PDD	PD - POLICE DEPARTMENT	8,268,856	19,970,733	26,970,733	(7,000,000)
<b>PDD Total</b>		<b>8,268,856</b>	<b>19,970,733</b>	<b>26,970,733</b>	<b>(7,000,000)</b>
PDH	PD - POLICE DEPARTMENT	8,079,901	15,937,653	20,937,653	(5,000,000)
<b>PDH Total</b>		<b>8,079,901</b>	<b>15,937,653</b>	<b>20,937,653</b>	<b>(5,000,000)</b>
<b>Grand Total</b>		<b>30,062,780</b>	<b>63,377,420</b>	<b>78,548,546</b>	<b>(15,171,126)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object AB08F - NYS POLICE RETIREMENT

Fund	Dept	Current Obligations	2005 Adopted Budget	Projections	Variance
PDD					
	FB - FRINGE BENEFIT	35,833,821	25,126,321	25,126,321	-
<b>PDD Total</b>		<b>35,833,821</b>	<b>25,126,321</b>	<b>25,126,321</b>	<b>-</b>
PDH					
	FB - FRINGE BENEFIT	22,970,751	16,178,250	16,178,250	-
<b>PDH Total</b>		<b>22,970,751</b>	<b>16,178,250</b>	<b>16,178,250</b>	<b>-</b>
<b>Grand Total</b>		<b>58,804,572</b>	<b>41,304,571</b>	<b>41,304,571</b>	<b>-</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object	AB11F - STATE RET SYSTEMS				
Fund	Dept	Current Obligations	2005 Adopted Budget	Projections	Variance
CPF					
	FB - FRINGE BENEFIT	1,822,599	1,295,732	1,295,732	-
<b>CPF Total</b>		<b>1,822,599</b>	<b>1,295,732</b>	<b>1,295,732</b>	<b>-</b>
FCF					
	FB - FRINGE BENEFIT	1,037,309	720,241	720,241	-
<b>FCF Total</b>		<b>1,037,309</b>	<b>720,241</b>	<b>720,241</b>	<b>-</b>
GEN					
	FB - FRINGE BENEFIT	42,460,884	28,257,035	28,257,035	-
<b>GEN Total</b>		<b>42,460,884</b>	<b>28,257,035</b>	<b>28,257,035</b>	<b>-</b>
PDD					
	FB - FRINGE BENEFIT	1,552,284	1,249,047	1,249,047	-
<b>PDD Total</b>		<b>1,552,284</b>	<b>1,249,047</b>	<b>1,249,047</b>	<b>-</b>
PDH					
	FB - FRINGE BENEFIT	5,253,006	3,449,593	3,449,593	-
<b>PDH Total</b>		<b>5,253,006</b>	<b>3,449,593</b>	<b>3,449,593</b>	<b>-</b>
<b>Grand Total</b>		<b>52,126,082</b>	<b>34,971,648</b>	<b>34,971,648</b>	<b>-</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object AB14F - HEALTH INSURANCE

Fund	Dept	Current Obligations	2005 Adopted Budget	Projections	Variance
<b>CPF</b>					
	FB - FRINGE BENEFIT	988,117	2,462,196	2,073,304	388,892
<b>CPF Total</b>		<b>988,117</b>	<b>2,462,196</b>	<b>2,073,304</b>	<b>388,892</b>
<b>FCF</b>					
	FB - FRINGE BENEFIT	581,685	1,147,021	1,162,299	(15,278)
<b>FCF Total</b>		<b>581,685</b>	<b>1,147,021</b>	<b>1,162,299</b>	<b>(15,278)</b>
<b>GEN</b>					
	CT - COURTS	122,012	264,335	244,024	20,311
	FB - FRINGE BENEFIT	22,980,515	47,834,231	46,663,233	1,170,998
<b>GEN Total</b>		<b>23,102,527</b>	<b>48,098,566</b>	<b>46,907,257</b>	<b>1,191,309</b>
<b>PDD</b>					
	FB - FRINGE BENEFIT	11,450,835	23,047,293	23,039,499	7,794
<b>PDD Total</b>		<b>11,450,835</b>	<b>23,047,293</b>	<b>23,039,499</b>	<b>7,794</b>
<b>PDH</b>					
	FB - FRINGE BENEFIT	8,513,243	18,673,239	17,799,571	873,668
<b>PDH Total</b>		<b>8,513,243</b>	<b>18,673,239</b>	<b>17,799,571</b>	<b>873,668</b>
<b>Grand Total</b>		<b>44,636,406</b>	<b>93,428,315</b>	<b>90,981,930</b>	<b>2,446,385</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## Selected Salary (AA) & Fringe Benefits (AB) Detail

Sub Object AB75F - HEALTH INSURANCE FOR RETIREES

Fund	Dept	Current Obligations	2005 Adopted Budget	Projections	Variance
<b>CPF</b>					
	FB - FRINGE BENEFIT	1,855,732	3,980,540	3,688,876	291,664
<b>CPF Total</b>		<b>1,855,732</b>	<b>3,980,540</b>	<b>3,688,876</b>	<b>291,664</b>
<b>FCF</b>					
	FB - FRINGE BENEFIT	169,132	388,578	334,336	54,242
<b>FCF Total</b>		<b>169,132</b>	<b>388,578</b>	<b>334,336</b>	<b>54,242</b>
<b>GEN</b>					
	CT - COURTS	880,768	1,987,013	1,720,210	266,803
	FB - FRINGE BENEFIT	14,653,144	31,604,561	29,200,912	2,403,649
	MI - MISCELLANEOUS	6,878,885	18,142,635	16,965,329	1,177,306
<b>GEN Total</b>		<b>22,412,797</b>	<b>51,734,209</b>	<b>47,886,451</b>	<b>3,847,756</b>
<b>PDD</b>					
	FB - FRINGE BENEFIT	8,340,446	17,133,517	16,664,972	468,545
<b>PDD Total</b>		<b>8,340,446</b>	<b>17,133,517</b>	<b>16,664,972</b>	<b>468,545</b>
<b>PDH</b>					
	FB - FRINGE BENEFIT	11,141,801	22,988,414	22,288,205	700,209
<b>PDH Total</b>		<b>11,141,801</b>	<b>22,988,414</b>	<b>22,288,205</b>	<b>700,209</b>
<b>Grand Total</b>		<b>43,919,908</b>	<b>96,225,258</b>	<b>90,862,840</b>	<b>5,362,418</b>

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## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

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**SMART GOVERNMENT  
INITIATIVES**





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## **FISCAL 2005 SECOND QUARTER FINANCIAL REPORT**

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The Fiscal 2005 Budget and Multi-Year Plan are founded on the assumption that the County will implement and continue to monitor numerous departmental gap-closing initiatives. Absent their successful implementation, the County will be unable to restore itself to fiscal balance. This First Quarter Report provides an update on the status of these initiatives, sorted by vertical. A total of 14 initiatives are expected to result in \$16.5 million in cost savings and revenue enhancements this fiscal year.

### **PUBLIC SAFETY**

Revenue enhancements and cost avoidance derived from public safety departments were originally projected to total \$2.3 million in 2005; however as of the second quarter this estimate has been adjusted downward by \$311,000 to a revised estimate of \$2.0 million for the year. All departmental initiatives are on or close to budget with the exception of the 340B Pharmacy Program initiative. OMB originally anticipated that Nassau University Medical Center, NUMC, would be granted permission by the Federal government to extend the benefits of this program to the Correctional Center on January 1. Unfortunately this type of benefit application is lengthy and cumbersome process which resulted in unanticipated delays. OMB has been assured that the Correctional Center will begin realizing the benefits of this program by September 1 of this fiscal year.

### **HEALTH AND HUMAN SERVICES**

The vertical's primary success has been the Medicaid Utilization project. With Medicaid standing out as the single most important budgetary issue the vertical faces, cost containment and revenue maximization in this area will be major factors in current and future budgets. At this time the single most successful component of this initiative is 3<sup>rd</sup> party savings, originally expected to save \$2.5 million but on pace to near \$4.5 million. In addition, approximately \$700,000 will be saved by holding contract increases to lower than usual levels in various departments.

### **PARKS, PUBLIC WORKS & PARTNERSHIPS**

The Department of Public Works manages and participates in the capital planning and project implementation process involving all County capital projects. As such departmental costs related to this process should be charged back to the various projects. The County's contractor for Indirect Cost Plans has included this cost in the County's Indirect Cost Plan for 2005. The value of the indirect cost for this Public Works process has been calculated as \$1,000,904 which exceeds the planned amount by \$296,754. This cost will be charged to regular capital projects in both the General Capital fund and the Sewer and Storm Water Fund.

### **SHARED SERVICES**

Shared Services initiatives are expected to generate \$3 million in savings and revenue. Three quarters of this total reflects the County Attorney's Workers Compensation Initiative. The Audit Recovery Initiative, which focuses on expense reduction reviews of utilities, fuel purchases and service contracts, is expected to return \$500,000. Continued efforts under the County's Affirmative Litigation Initiative are expected to capture an additional \$250,000 in this fiscal year.

### **BUDGET & FINANCE**

This vertical is scheduled to achieve savings totaling \$4.7 million. Its major component is additional revenue from higher fees all of which have been approved by the appropriate governing bodies. Approximately \$420,000 will be achieved through a freeze on "Other than Personal Services" expenses.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SUMMARY OF FISCAL 2005 SMART GOVERNMENT INITIATIVES

as of June 30, 2005

Vertical	Initiative	Lead Dept.	FY05 Impact	FY06 Impact	FY07 Impact	FY08 Impact
Public Safety	340B Pharmacy Program	Correctional Center	\$169,000	\$515,000	\$530,500	\$546,400
	Ambulance Billing Reform	Police	\$470,000	\$484,000	\$498,000	\$513,000
	Emergency Lighting Tests	Fire Commission	\$328,000	\$321,000	\$315,000	\$309,000
	Taxi/Limousine Initiative	Consumer Affairs	\$1,022,000	\$1,022,000	\$1,022,000	\$1,022,000
Health and Human Services	Medicaid Utilization	Social Services	\$5,180,000	\$5,180,000	\$5,180,000	\$5,180,000
	HHS Cost Containment	Various	\$690,564	\$690,564	\$690,564	\$690,564
Shared Services	Audit Recoveries	Investigations	\$500,000	\$500,000	\$500,000	\$500,000
	Worker's Compensation	County Attorney	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000
	Affirmative Litigation	County Attorney	\$250,000	\$250,000	\$250,000	\$250,000
Parks, Public Works and Partnerships	DPW Chargebacks	Public Works	\$1,000,904	\$1,035,936	\$1,072,193	\$1,109,720
Budget and Finance	Fee Initiative	Various	\$4,181,019	\$3,667,000	\$3,667,000	\$3,667,000
	E-Government (Purchasing)	Purchasing	\$3,500	\$10,000	\$10,000	\$10,000
	Cash and Receivable Management	Treasurer	\$75,000	\$500,000	\$500,000	\$500,000
	OTPS Freeze	OMB	\$419,247	\$419,247	\$419,247	\$419,247
<b>Total</b>			<b>\$16,539,234</b>	<b>\$16,425,500</b>	<b>\$16,485,257</b>	<b>\$16,547,684</b>

**PUBLIC SAFETY**  
**INITIATIVES**

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

		as of June 30, 2005	
Initiative Name	340B Pharmacy Program	Source	September 2004 Budget
Primary Department	Correctional Center	Principal Initiative Owner	Thomas Tilley
Secondary Departments	1) Office of Management & Budget 2) NUMC - Gary Bie, Rich Perotti 3) 4) 5)	Secondary Department Owners	1) Art Gianelli 2) Jeff Thrope 3) 4) 5)
Vertical Owner	Tim Driscoll	OMB Facilitator	Paul Broderick

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$500,000	\$500,000	\$500,000	\$500,000
Revised Savings	\$169,000	\$515,000	\$530,500	\$546,400
Variance	(\$331,000)	\$15,000	\$30,500	\$46,400

(As of Adopted 2005 Budget / 2005-2008 MYP)  
(As of 2005 Q1 report)

### Initiative Description

The Nassau University Medical Center (NUMC) is currently participating in a Federal program which is designed to provide its clients financial relief from the high costs of perscription pharmaceuticals. The 340B program provides a discounted cost for pharmaceuticals administered to low income individuals when patients are treated by NUMC - the individuals covered under this program are not entitled to Medicare or Medicaid benefits. In addition to NUMC providing services to the County's citizens it also provides for the medical care for inmates housed in the Nassau County Correctional Center. This initiative expands the scope of the program to include the pharmaceuticals administered to inmates of the Correctional Center. The Correctional Center will realize immediate relief once NUMC has received the proper authorizations enabling them to extend the scope of this program to include the County's inmates.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

Initiative Name

340B Pharmacy Program

Project Tasks



Task Achieved  
Task Not Achieved

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Owners														
6. Develop Project Plan														
7. Establish Critical Milestones														
8. Define Performance Measures														
9. Define Fiscal Impact Methodology														
10. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
Establish date for implementation 1/05														
Revised date of implementation 12/05														
Revised date of implementation 9/05														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
Measure actual savings														

### Performance Indicator Targets

#### Assumed Savings

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Estimated Monthly savings on pharmaceuticals									41,600	42,600	42,600	42,000
Total Impact	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,600	\$42,600	\$42,600	42,000
Cumulative 2005 Savings	168,800											

#### Performance Measures

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Actual monthly savings on pharmaceuticals	\$0	\$0	\$0									
Total Impact	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cumulative 2005 Savings	-											

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

		as of June 30, 2005	
Initiative Name	Ambulance Billing Reform	Source	September 04 Budget
Primary Department	Police Department	Principal Initiative Owner	Barbara Green
Secondary Departments	1) 2) 3) 4) 5)	Secondary Department Owners	1) 2) 3) 4) 5)
Vertical Owner	Tim Driscoll	OMB Facilitator	Sudha Malhotra

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$470,000	\$484,000	\$498,500	\$513,000
Revised Savings	\$470,000	\$484,000	\$498,500	\$513,000
Variance	\$0	\$0	\$0	\$0

(As of Adopted 2005 Budget / 2005-2008 MYP)  
(As of 2005 Q2 Report)

### Initiative Description

This initiative is supported by the Emergency Ambulance Bureau which is a command within the Nassau County Police Department. Police Department ambulances are manned by civilian Ambulance Medical Technicians, AMT's, who are certified by New York State to perform Advanced Life Support. The Police Department, utilizing a private company, bills patients for providing transportation and advanced life support services, if the situation requires. Individuals may forward their Medicare / Medicaid information to the billing agency or forward their invoice to their third-party health care provider for remittance back to the Nassau County Police Department - all revenue from this initiative is deposited into the Police Headquarters Fund. The cost for providing this service was adjusted with a 3.3% cost of living (COLA) increase which was effective on February 1, 2005.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks

Task Achieved  
 Task Not Achieved

Initiative Name

Ambulance Billing Reform

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
Verify Effective Date of COLA increase														
Hold Monthly Monitoring Meeting														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
Hold Monthly Monitoring Meeting														
Revenue First Generated														

### Performance Indicator Targets

#### Initiative Revenue

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Net Increase Associate w/Billable Runs	\$0	\$54,974	\$60,386	\$59,156	\$60,026	\$63,150						
Total Impact	\$0	\$54,974	\$60,386	\$59,156	\$60,026	\$63,150	\$0	\$0	\$0	\$0	\$0	\$0
Cumulative 2005 Revenue	\$297,692											

### Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
# of billable runs		2,905	3,190	3,125	3,171	3,336						

Cost per ALS I run		\$592.56
Per mile cost		\$6.47

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

		as of June 30, 2005	
Initiative Name	Emergency Lighting Tests	Source	Adopted 2005 Budget
Primary Department	Fire Commission	Principal Initiative Owner	Thomas Tilley
Secondary Departments	1) 2) 3) 4) 5)	Secondary Department Owners	1) 2) 3) 4) 5)
Vertical Owner	Tim Driscoll	OMB Facilitator	Sudha Malhotra

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$277,472	\$277,472	\$277,472	\$277,472
Revised Savings	\$328,000	\$321,000	\$315,000	\$309,000
Variance	\$50,528	\$43,528	\$37,528	\$31,528

(As of Adopted 2005 Budget / 2005-2008 MYP)  
(As of 2005 Q1 report)

### Initiative Description

The Fire Marshals office has identified over twenty one hundred locations throughout Nassau County which have emergency lighting systems installed - these systems are mandated per public safety laws and are located in businesses, schools, residential apartment and public buildings. To insure the safety of the public, per Nassau County public safety laws, the Fire Marshals office is mandated to perform annual inspections to insure the systems are operating properly. The Fire Marshal has estimated that there's an additional one thousand plus locations which are required to have emergency lighting systems; however, they're not currently registered in Fire Comm's data base. To insure that these additional locations are in compliance with the County's Public Safety laws the County Executive has authorized Fire Comm to utilize overtime resources to identify and catalog these locations and to perform the mandated test. This initiative assumes that on an average 4 Emergency Lighting Tests (ELT's) can be performed in a 4 hour block of time performed by a 2 person team. \*\* Tests performed on public buildings do not generate revenue.



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

Initiative Name

Emergency Lighting Tests

Project Tasks



Task Achieved  
Task Not Achieved

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Develop Project Plan														
6. Establish Critical Milestones														
7. Define Performance Measures														
8. Define Fiscal Impact Methodology														
9. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
1. Hold Monthly Monitoring Meeting														
2. Identify Inspection Sites														
3. Fiscal Measurement Methodology Established														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
Hold Monthly Monitoring Meeting														
Schedule Testing														
Assign Personnel														
Estimate Overime Hours designated														
Estimate Overime Hours Expense														
Estimate # of Lighting tests performed														
Estimate Revenue Collected														

### Performance Indicator Targets

#### Initiative Revenue (gross)

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Testing Fees	\$46,550	\$28,350	\$33,500	\$46,200	\$31,050	\$43,050						
<b>Total Impact</b>	<b>\$46,550</b>	<b>\$28,350</b>	<b>\$33,500</b>	<b>\$46,200</b>	<b>\$31,050</b>	<b>\$43,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cumulative 2005 Savings</b>	<b>\$228,700</b>											

Over - Time Expense Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Testing Fees	\$12,693	\$7,921	\$11,816	\$9,326	\$8,518	\$10,473						
<b>Total Impact</b>	<b>\$12,693</b>	<b>\$7,921</b>	<b>\$11,816</b>	<b>\$9,326</b>	<b>\$8,518</b>	<b>\$10,473</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cumulative 2005 Savings</b>	<b>\$60,747</b>											

#### Initiative Revenue (net)

Revenue Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Revenue Generation	\$33,857	\$20,429	\$21,684	\$36,874	\$22,532	\$32,577	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Impact</b>	<b>\$33,857</b>	<b>\$20,429</b>	<b>\$21,684</b>	<b>\$36,874</b>	<b>\$22,532</b>	<b>\$32,577</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cumulative 2005 Savings</b>	<b>\$167,953</b>											

### Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Number of Billable Tests Performed	133	81	96	139	107	116						
<b>Cumulative 2005 Testss</b>	<b>672</b>											

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

		as of June 30, 2005	
Initiative Name	Consumer Affairs Revenue Initiatives	Source	Adopted 2005 Budget
Primary Department	Consumer Affairs	Principal Initiative Owner	Roger Bogsted
Secondary Departments	1) 2) 3) 4) 5)	Secondary Department Owners	1) Ratna Bhalla 2) 3) 4) 5)
Vertical Owner	Tim Driscoll	OMB Facilitator	Sudha Malhotra

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$1,022,100	\$1,022,100	\$1,022,100	\$1,022,100
Revised Savings	\$1,022,000	\$1,022,000	\$1,022,000	\$1,022,000
Variance	(\$100)	(\$100)	(\$100)	(\$100)

(As of Adopted 2005 Budget / 2005-2008 MYP)  
(As of 2005 Q2 Report)

### Initiative Description

The Office of Consumer Affairs (OCA) has ongoing and is pursuing new initiatives in 2005 to further protect the rights of consumers. A new initiative would require all for-hire vehicles (taxis, limousines and livery) operating within Nassau County to be annually registered. Revenues are derived from the registration of these vehicles and through the fines levied against those who are in violation of Nassau County's Taxi and Limousine rules and regulations. Registration of these vehicles will ensure that businesses are held accountable for their actions which results in the protection of a consumers rights. Another initiative would be to register all automated cash machines (ATM's) operating within Nassau County. Other new initiatives involve investigating the quality and content of gasoline and the wholesalers and retailers which sell sub-optimal quality product.

There are new initiatives within the Office of Consumer Affairs (OCA) One of CA's initiatives would require all for-hire (taxis, limousines and livery) vehicles operating within Nassau County to be registered annually. As envisioned the Taxi and Limousine Commission will be staffed with 5 employees directly responsible for enforcing the local laws regulating for-hire vehicles; 1 - Chief of Patrol (Assistant Commissioner), 1 sergeant and 3 - Enforcements Officers. The support staff will consist of two employees; one clerical staff member responsible for registering for-hire vehicles and one investigator will research complaints. Registration of these vehicles will ensure that businesses are held accountable resulting in the protection of consumer rights. Revenues are derived from the registration of for-hire vehicles and through the fines levied against those who are in violation of Nassau County's Taxi & Limousine rules and regulations.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks

Initiative Name **Consumer Affairs Revenue Initiatives**

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
In-House Staff Informed of New Responsibilities														
Identify Additional Resources Needed														
PRF Approval to Hire 5 TLC Staff														
Civil Service approval on new TLC titles														
State approval of Peace Officer status for Enforcement Officers														
Identify the Universe of For-Hire Vehicles in Nassau														
Establish Fee Structure to Register For Hire														
Rules and Regulations approved by Board of Commissioners 1/21/05														
Receive State Approval to Register ATM's														
Establish Fee Structure to Register ATM's														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
Hold Monthly Monitoring Meeting														
For Hire Vehicle Registered														
Violations Investigated / Fines Levied														
ATM's Registered														
Fines for Violations of ATM Law Levied														

### Initiative Revenue

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Revenue Generated -New Registration	(1,703)	130,491	87,052									
<b>Cumulative 2005 Savings</b>	<b>\$215,840</b>											

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## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

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**HEALTH & HUMAN SERVICES  
INITIATIVES**

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

as of June 30, 2005

Initiative Name	Medicaid Utilization	Source	Adopted 2005 Budget
Primary Department	Social Services	Principal Initiative Owner	Peter Clement, Ph.D.
Secondary Departments	1) Mental Health 2) Health	Secondary Department Owners	Bob Mintz Edie Schaefer
Vertical Owner	Mary Curtis, Ph.D.	OMB Facilitator	Owen Sinclair

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Revised Savings	\$5,180,000	\$5,180,000	\$5,180,000	\$5,180,000
Variance	\$180,000	\$180,000	\$180,000	\$180,000

(As of Adopted 2005 Budget / 2005-2008 MYP)  
(As of 2005 Q2 Report)

### Initiative Description

Through the creation of a state-of-the-art data warehouse of Medicaid claim records, the County expects to significantly improve management of associated Medicaid costs. Areas to be closely analyzed and evaluated are: fraud/abuse identification, investigation and recovery; disproportionate share Medicaid optimization; indigent care medical cost conversions; provider billing; Medicare Part A and B maximization; 3rd party billing and recovery; Title XVI (SSI) eligibility; and payment computation and share accuracy.

### Components of Initiative:

- 1) DSS Cost avoidance: 3rd party billing and recovery was originally a task DSS intended to take on itself, however the State insisted that it is their function, so they have had their vendors handle it. The impact is expected to be a reduction in claims that become Medicaid claims. This is County Share, and is reflected in reduced Medicaid expenses in the DSS Medicaid (XX) budget line. A savings of approximately \$1 million has been realized during the first quarter of 2005. It was estimated that this arm of the initiative would save \$2.5 million in 2005 but it is on pace to save \$4.5 million as of the end of the first quarter, showing significant increases over the 2004 savings.
- 2) Fraud: This goal of this component is to detect and root out Fraud. This effort is within DSS, and was first directed at Medical Transportation. It found approximately \$40,000 in savings, and the next area targeted for Fraud investigation is Personal Care Aide billing. The department seeks to insure that payment is not made for BOTH home care and nursing home/hospital care at the same time. This effort avoids Medicaid cost. A savings of approximately \$700,000 is projected for this component.
- 3) Revenue Maximization: The intent of this component was to determine if the annual Indigent Care payment from Social Services to the Nassau Health Care Corporation could be reduced when HCRA (Health Care Reform Act) was passed. However, HCRA was just passed with no reduction, so this potential savings will not occur. The Nassau Health Care Corporation receives an annual \$26 Indigent Care payment (IC), of which County Social Services must pay 50%, or \$13 million. This is due partly to the use of the 1998 HCRA Bad Debt & Charity report. The department intended to lobby to use more recent data as the basis for this payment and to try to have more of these expenses paid through Medicaid rather than Indigent Care. Any reduction of the IC payment would have had a savings of 25% of the amount reduced, as Nassau pays 50% of the IC payment, but only 25% of Medicaid. The hospital will continue to receive the same amount. 2 Welfare Examiners were moved to the hospital in 2004 to assist in in reporting people as Medicaid rather than Indigent Care.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

Initiative Name **Medicaid Utilization**

### Project Tasks

Task Achieved  
Task Not Achieved

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Measure EI and Pre-K Savings														
2. Plan for ICA/HCRA Savings														
3. Follow State's Third Party System														
4. Develop Analytic/Fraud System														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
1a. Meet with OMB to measure EI and Pre K														
1b. Set up meeting with OMB to obtain tracking figures														
2a. Meet with Lobbyist for HCRA changes														
2b. Schedule meeting with Nassau County Lobbyist														
3. Develop Tracking of State's Third Party														
4. Meet with Stony Brook for Analysts enrollment/payment reports to the contractor that does the billing to identify who is in the program.														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
1. Hold monthly meeting for EI & Pre-K														
Attending meeting on combining EI & Pre-K in Health Department														
2a. Prepare material for June 05 HCRA														
2b. Analyze current HCRA legislation														
2c. Prepare recommendations for HCRA														
3a. Hold monthly meeting for Third Party														
3b. Analyze State enhancements to 3rd party system														
3c. Follow up on new State reports on third Party														
4. Set up database/project training														
5. Waiting for Stony Brook Analysts														
Explore alternatives to Stony Brook Analysts														

### Performance Indicator Targets Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
1. EI & Pre-K												
2. HCRA changed ICA reduced												
3. Third Party	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000
4. Fraud/Abuse												680,000
<b>Total Impact</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>1,055,000</b>
<b>Cumulative 2005 Savings</b>	<b>5,180,000</b>											

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

As of June 30, 2005

Initiative Name	HHS OTPS Cost Containment	Source	Fiscal 2005 Adopted Budget
Primary Department	Health & Human Services	Principal Initiative Owner	Mary Curtis
Secondary Departments	1) Drug & Alcohol 2) Senior Citizen Affairs 3) Youth Board	Secondary Department Owners	1) John Imhof 2) Sharon Mullon 3) George Siberon
Vertical Owner	Mary Curtis	OMB Facilitator	Owen Sinclair

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$396,100	\$396,100	\$396,100	\$396,100
Revised Savings	\$690,564	\$690,564	\$690,564	\$690,564
Variance	(\$294,464)	(\$294,464)	(\$294,464)	(\$294,464)

(As of 2005 Q2 Report)

### Initiative Description

The total savings for this initiative is derived from 3 HHS departments:

Youth Board's 2004 DE Budget was 7,110,230, OMB increased all department's by 2.5%, or \$177,756 for Youth Board. They were then assigned an initiative reduction of \$500,000 plus \$50,000 SGI. This results in a net reduction \$372,244, leaving them with a target of 6,737,986. Their budget request was 6,866,394, which was higher than the target OMB set but was a reduction of \$243,837 from the 2004 budgeted level.

Senior Citizens' 2004 DE Budget was 10,677,917, OMB increased all department's by 2.5%, or \$266,948 for Seniors. They were then assigned an initiative reduction of \$500,000 plus \$60,000 SGI. This results in a net reduction \$293,052, leaving them with a target of \$10,384,865. Their budget request was 10,525,154, which was higher than the target OMB set but was a reduction of \$152,763 from the 2004 budgeted level.

Drug & Alcohol's 2004 DE Budget was 6,510,591, OMB increased all department's by 2.5%, or \$162,765 for Drug & Alcohol. They were then assigned an initiative reduction of \$500,000. This results in a net reduction \$337,235, leaving them with a target of \$6,173,356. Their budget request was 6,216,126, which was higher than the target OMB set but was a reduction of \$294,464 from the 2004 budgeted level.

Total Savings = \$152,263 + \$243,837 + \$294,464= \$690,564.



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks

Task Achieved  
 Task Not Achieved

Initiative Name HHS OTPS Cost Containment

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														

Task														
Pre-Implementation														

Task														
Implementation														
Determine Q1 2004 projections		3/04												
Use projections as basis for 2005 increases/constraints		4/04												
Assign reductions to departments based on ability to absorb and existing initiatives.		4/04												
Departments calculate 05 needs and fit within constraints		7/04												
Departments return 05 submissions to OMB		8/04												
Determine savings from 04 DE levels		8/04												

## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Performance Indicator Targets

#### Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Drug & Alcohol	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539	\$24,539
Senior Citizens	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320	\$20,320
Youth Board	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689	\$12,689
Total Impact	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547	\$57,547

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## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

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**PARKS, PUBLIC WORKS  
AND PARTNERSHIPS  
INITIATIVES**

## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



### SMART GOVERNMENT INITIATIVE PROJECT PLAN

#### General Information

as of June 30, 2005

Initiative Name	Capital Chargebacks	Source	April 02 MYP
Primary Department	Public Works	Principal Initiative Owner	Peter Gerbasi
Secondary Departments	OMB Comptroller	Secondary Department Owners	Barry Paul Randy Ghisone
Vertical Owner	Mike Klein	OMB Facilitator	Barry Paul

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$704,150	\$704,150	\$704,150	\$704,150
Revised Savings	\$1,000,904	\$1,035,936	\$1,072,193	\$1,109,720
Variance	\$296,754	\$331,786	\$368,043	\$405,570

(As of Adopted 2005 Budget / 2005-2008 MYP)

(As of 2005 Q2 Report)

#### Initiative Description

The Department of Public Works manages and participates in the capital planning and project implementation process involving County owned roads, buildings, etc. By their nature, most capital projects create an asset of value with a useful life beyond one year. As such, departmental costs related to this process are re-allocated and charged back to the various funding sources in order to match the useful lives of the assets with the costs (debt) on an ongoing, long-term basis. The Department typically incurs between \$3 and \$4 million for this purpose on an annual basis. This initiative will revise the calculations for charging back departmental costs to capital projects to properly account for departmental administrative costs and fringe benefit costs. The process revision will result in increased costs assigned to capital projects.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks

Task Achieved  
Task Not Achieved

Initiative Name

Capital Chargebacks

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Hold Monthly Monitoring Meeting														
Owners Estimate 2005 Allocations														
Maximus Conducts Analysis				2/28										
DPW & OMB Review and Approval of Indirect Rates					3/15									

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Quarterly Monitoring Meeting														
Advise Proj Mgmt Team/Depts of New Cost						4-15								
Implement Indirect Cost Chargeback													12-15	

### Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
DPW BI Revenue Increase												1,000,904
due to inclusion of administrative costs												
Total Impact	-	-	-	-	-	-	-	-	-	-	-	1,000,904
Cumulative 2005 Savings	1,000,904											

### Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005

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## **FISCAL 2005 SECOND QUARTER FINANCIAL REPORT**

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**SHARED SERVICES**

**INITIATIVES**

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

as of June 30, 2005

Initiative Name **Affirmative Litigation**

Primary Department **County Attorney**

Secondary Departments  
1)  
2)  
3)  
4)  
5)

Vertical Owner **Tony Cancellieri**

Source **April 02 MYP**

Principal Initiative Owner **Peter Clines**

Secondary Department Owners  
1)  
2)  
3)  
4)  
5)

OMB Facilitator **Barry Paul**

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$250,000	\$250,000	\$250,000	\$250,000
Revised Savings	\$250,000	\$250,000	\$250,000	\$250,000
Variance	\$0	\$0	\$0	\$0

(As of Adopted 2005 Budget / 2005-2008 MYP)  
(As of 2005 Q2 Report)

### Initiative Description

Affirmative Litigation refers to the County Attorneys Office representing the County in its capacity as a plaintiff on a wide range of issues, including breach-of-contract disputes; hazardous products claims; frauds that affect County special funds; civil rights claims; and challenges to State and Federal regulations and practices that are against the County's interests. The current update of the status of the Affirmative Litigation Bureau, including potential actions and recoveries for the next two years follows.

In conjunction with outside counsel, we have already commenced an action in federal court against approximately 50 pharmaceutical companies to recover overcharges to the County's Medicaid program. Subject to the vagaries of the litigation process, we anticipate a recovery through judgment or settlement of over one million dollars. We will also be working, in conjunction with DSS, on the issue of Medicaid spousal refusal, and anticipate recoveries of approximately \$25,000 from Court cases. We also anticipate filing litigation against LIPA based on its unauthorized use of County property and its failure to bear the cost of relocating LIPA equipment which interferes with road improvement projects undertaken by the County.

Assuming the County prevails, the case will result in saved future expenses for DPW and an estimated recovery of \$50,000. The County is also seeking to bring action against the Long Conventions and Visitors Bureau for misappropriation of funds. Other areas of exploration for possible recovery-producing litigation include collections from delinquent debtors and recoveries from: third party tortfeasors for disability payments to injured police officers; from concessionaires for non-payment of fees; and from contractors for non-performance or substandard performance of contracts with the County and its agencies.



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks



Task Achieved  
Task Not Achieved

Initiative Name

Affirmative Litigation

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
Hold Monthly Monitoring Meeting														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
Hold Monthly Monitoring Meeting														
Unit Established														
Data Collection														
Prioritize cases														
Review Case Status														

## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Performance Indicator Targets

#### Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Revenue Recovery/Awards										250,000		
<b>Total Impact</b>	-	-	-	-	-	-	-	-	-	250,000	-	-
<b>Cumulative 2005 Savings</b>	250,000											

#### Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Cases Pending	6		7			8						
Cases Closed			1			1						
Dollar Awards						\$60,000						

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

as of June 30, 2005

Initiative Name	Audit Recoveries	Source	April 02 MYP
Primary Department	OMB/Purchasing	Principal Initiative Owner	Barry Paul/Frank Ryan
Secondary Departments	County Attorney Investigations 3) 4) 5)	Secondary Department Owners	Peter Clines Bonnie Garone 3) 4) 5)
Vertical Owner	Art Gianelli	OMB Facilitator	Barry Paul

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$500,000	\$500,000	\$500,000	\$500,000
Revised Savings	\$500,000	\$500,000	\$500,000	\$500,000
Variance	\$0	\$0	\$0	\$0

(As of Adopted 2005 Budget / 2005-2008 MYP)  
(As of 2005 Q2 Report)

### Initiative Description

With nearly \$400 million annually in contracts to outside vendors providing services for operating and capital purposes, the County faces a potential \$4 million loss with every 1% error in billings. By comparison, the average industry-wide audit finding rate is 2%. To address this the County will engage expense reduction services contractors (from a State contract list) on a contingency basis (no cost) to expand the focus and scope of the vendor audit function, targeting large and high-risk contracts and vendors. Utility consultant Troy Banks has been selected to audit all County energy utility accounts. It is anticipated that audit activity will begin in August with initial results available within three months.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks

Task Achieved  
Task Not Achieved

Initiative Name

Audit Recoveries

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan			1/30											
8. Establish Critical Milestones					3/15									
9. Define Performance Measures					3/15									
10. Define Fiscal Impact Methodology					3/25									
11. Project Plan Signed by Owners					3/25									

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Pre-Implementation														
Hold Monthly Monitoring Meeting														
Establish Joint OMB/Purchasing/Invest. Team				2/15										
Establish work plan allocations/resources					3/15									
Identify 2005 candidate contracts for audit						4/15								

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Implementation														
Hold Monthly Monitoring Meeting														
Management approval of work plan				3/20										
Identify Outside Contingency Audit Firms					3/15									
Select Audit Firms						4/20								
Implement audit work plan							5/25	6/20						
Begin Audit										8/1				
Savings First Generated											9/30			
Target Savings Achieved														12/15

### Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Recoveries									100,000	200,000		200,000
Total Impact	-	-	-	-	-	-	-	-	100,000	200,000	-	200,000
Cumulative 2005 Savings	500,000											

### Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Contracts audited												
Contracts out of compliance												
Avg. recovery value												
% Contract value recovered												

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

as of June 30, 2005

Initiative Name	Workers Compensation	Source	April 02 MYP
Primary Department	County Attorney	Principal Initiative Owner	Lorna Goodman
Secondary Departments	1) 2) 3) 4) 5)	Secondary Department Owners	1) 2) 3) 4) 5)
Vertical Owner	Tony Cancellieri	OMB Facilitator	Barry Paul

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000
Revised Savings	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000
Variance	\$0	\$0	\$0	\$0

(As of Adopted 2005 Budget / 2005-2008 MYP)  
(As of 2005 Q2 Report)

### Initiative Description

Nassau County has historically self insured the workers compensation program. The management of the claims activity was handled by the County Attorneys Office utilizing a paper file system. A review of the process that was in place revealed a number of concerns the County felt needed to be addressed. The old process was a manual paper process that made it difficult for the County to produce accurate management reports on the number of active claims, the value of these claims, the expenses associated with each claim and the overall management of the program. The County Attorney's Office reviewed a number of options and made a recommendation to make use of a TPA to manage the new reported workers compensation claims beginning July 12, 2004. The company selected has significant experience in the management of workers compensation programs for other county governments in New York State. They also have a claims management system that can provide the county with accurate reports on the status of the county's workers compensation program. The initial plan was to have the TPA handle all new claims received on and after July 12, 2004.

A subsequent decision was made to allow the TPA to handle all claims activity. The TPA has completed the process of rolling over the Claims from dates prior to July 12, 2004. In addition to the hiring of the TPA the County has also taken a number of steps to further improve our ability to manage, control and reduce the claims activity. In the first quarter of 2005 we introduced a back to work program designed to monitor and track employees who are out on disability. With the introduction of the TPA, the Claims Management process has taken significant steps forward which will result in improvements in both loss and expense payments made by the County. The TPA is reviewing all bills submitted both from an expense standpoint and from a needs standpoint. They are contacting the medical providers to review the treatments being provided and the fees associated with those treatments. The pharmaceutical companies have been contacted regarding the charges for medication and other services with very positive results.

# FISCAL 2005 FIRST QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks

Task Achieved  
Task Not Achieved

Initiative Name

Workers Compensation

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
Hold Monthly Monitoring Meeting														
Back to Work Program Training														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
Integrate with TPA Goals/Monthly Meetings														
Establish WC Board electronic download														
Establish status reporting														
Establish Claims Valuation post 7/12/04														
Establish Tail Claims valuation														
Back to Work Program Start														
Establish PPD (DPAYS) valuation														
Consider WC departmental/grant chargebacks														
Evaluate Sec 32 settlements & loss portfolio transfer														
Savings First Generated														
Target Savings Achieved														

## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Performance Indicator Targets

#### Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Medical Expenses/Penalties			100,000	100,000	100,000	150,000	175,000	175,000	175,000	175,000		
Wage Replacement							25,000	25,000	25,000	25,000		
Grant Chargebacks												
Section 32 Settlements											1,000,000	
<b>Total Impact</b>	-	-	100,000	100,000	100,000	150,000	200,000	200,000	200,000	200,000	1,000,000	-
<b>Cumulative 2005 Savings</b>	\$2,250,000											

#### Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Medical Expense \$ Savings			\$98,069			\$283,423						
Back to Work Intervention												
# Claims Grant Supported												
Sec 32 Settlements Granted												
Lost Days Reduction												

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## FISCAL 2005 FIRST QUARTER FINANCIAL REPORT

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**BUDGET AND FINANCE**

**INITIATIVES**

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

Initiative Name **Fee Increase**

Source **Adopted 2005 - 2008 MYP**

Primary Department **Various**

Principal Initiative Owner **See below**

Parks	Health
Treasurer	Medical Examiner
TPVA	Police
Fire Commissioner	Planning

John Diffiglia	Edie Schaffer
John Macari	D. Markunas
Pat Reilly	Barbara Green
Carey Welt	Joe Jones and P. Bourne

Vertical Owner **Mark Young**

OMB Facilitator **Martha Herrera Wong**

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$3,800,000	\$3,800,000	\$3,800,000	\$3,800,000
Revised Savings	\$4,181,019	\$3,667,000	\$3,667,000	\$3,667,000
Variance	\$381,019	(\$133,000)	(\$133,000)	(\$133,000)

(As of Adopted 2005 Budget / 2005-2008 MYP)

(As of 2005 Q2 Report)

### Initiative Description

The fee structure for various County agencies has been revised in accordance with newly identified revenue opportunities reported in the Revenue Manual. Countywide, this initiative will provide \$3.8 million in fees included in the 2005 Adopted Budget. The \$1 million to be derived from Parks consist of higher golf, cabana and ice hockey fees. \$1.1 million TPVA consists of higher administrative fees. Treasurer's \$800,000 consists of higher advertising and recording lien fees. The remainder of approximately \$900,000 is made up of the incremental impact of higher fees in the following agencies: Fire Commissioner, Health, Medical Examiner, Planning and Police. The shortfall in this initiative is due to the lack of the e-gvt implementation of the web-base application for GIS and the lack of fines being assessed on illegal construction.



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks

Task Achieved  
 Task is Not Achieved

Initiative Name Fee Increase

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Develop Project Plan														
6. Establish Critical Milestones														
7. Define Performance Measures														
8. Define Fiscal Impact Methodology														
9. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
Hold Monthly Monitoring Meeting														
Identify and Approve Fees														
Owners Establish 2005 Allocations				X										
Owners Identify fees according to Service				X										
In-House Staff Informed of New Responsibilities														
Department updates New Fee Schedule														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
Hold Monthly Monitoring Meeting														

### Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Parks			64,336	279,838	70,950	153,000	153,000	153,000	54,700	6,838	6,838	57,500
Treasurer						400,000					400,000	
TPVA				122,222	122,222	122,222	122,222	122,222	122,222	122,222	122,222	122,224
Fire Commissioner		11,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Health	16,450	12,301	20,922	19,400	19,500	20,600	19,600	16,600	19,600	18,600	15,600	14,823
Medical Examiner	488	1,093	1,941	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942	1,942
Police	13,417	13,417	13,417	13,417	13,417	13,417	13,417	13,417	13,417	13,417	13,417	13,417
Planning	400	5,570	16	680	19,250	19,250	19,250	19,250	19,250	19,250	19,250	18,584
<b>Total Impact</b>	<b>30,755</b>	<b>43,381</b>	<b>120,632</b>	<b>457,499</b>	<b>267,281</b>	<b>750,431</b>	<b>349,431</b>	<b>346,431</b>	<b>251,131</b>	<b>202,269</b>	<b>599,269</b>	<b>248,490</b>
<b>Cumulative 2005 Savings</b>	<b>3,667,000</b>											

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

as of June 30, 2005

Initiative Name **E-Government (Purchasing)**

Source **Adopted 2005-2008 MYP**

Primary Department **Purchasing**

Principal Initiative Owner **Frank Ryan**

Secondary Departments **Information Technology**

Secondary Department Owners **Malinda Stockwell**

Vertical Owner **Art Gianelli**

OMB Facilitator **Martha H. Wong and Jeff Siegel**

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$250,000	\$250,000	\$250,000	\$250,000
Revised Savings	\$3,500	\$10,000	\$10,000	\$10,000
Variance	(\$246,500)	(\$240,000)	(\$240,000)	(\$240,000)

(As of Adopted 2005 Budget / 2005-2008 MYP)

(As of 2005 Q2 Report)

### Initiative Description

The financial benefit originally calculated for this initiative was based on the development of an E-Government solution that would allow an e-mail subscription service. The County would provide pre-notification to subscription members of upcoming bids to be posted on the County website before they are posted thus proactively notifying qualified, registered vendors of upcoming bid opportunities and raise additional revenue and reduce costs. In developing the E-Government solution, the IT committee believes that the solution will bring about efficiencies throughout the County, but will not derive the original savings due to its postponed implementation and the revised number of estimated subscriptions. This solution is scheduled to be rolled out in the latter part of 2005 and will offer free bid notification to all registered vendors with the caveat that beginning in January 2006, the County will charge a fee for this electronic notification. The fee has not been determined yet. The savings of \$3,500 represent cost avoidance for bids over \$10,000 which require Newsday advertising.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks

Initiative Name

E-Government (Purchasing)

Task Achieved  
Task Not Achieved

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Kick-Off Meeting														
2. Identify Primary Department														
3. Assign Principal Owner														
4. Assign Vertical Owner														
5. Identify Secondary Departments														
6. Identify Secondary Owners														
7. Develop Project Plan														
8. Establish Critical Milestones														
9. Define Performance Measures														
10. Define Fiscal Impact Methodology														
11. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
Hold Monthly Monitoring Meeting														
Feasibility Study														
Inclusion in the Tier Upgrade														
Cleaning Vendor Database												10/30		
On-Line Bid Notification										8/15				

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
Hold Monthly Monitoring Meeting														
Major Tier Upgrade Approval														

### Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Avoided advertising fee for 1/2 yr								\$700	\$700	\$700	\$700	\$700
<b>Total Impact</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700	\$700	\$700	\$700	\$700
<b>Cumulative 2005 Savings</b>	\$3,500											

### Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005

## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



### SMART GOVERNMENT INITIATIVE PROJECT PLAN

#### General Information

as of June 30, 2005

Initiative Name **Cash and Receivable Management**

Source **Adopted 2005-2008 MYP**

Primary Department **Treasurer**

Principal Initiative Owner **John Macari**

Secondary Departments **Police Dept.; Cons Affs.  
County Attorney**

Secondary Department Owners **Barbara Green; R. Bhalla  
R. Tepper/ K. Walsh**

Vertical Owner **Art Gianelli**

OMB Facilitator **Martha H. Wong**

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$75,000	\$500,000	\$500,000	\$500,000
Revised Savings	\$75,000	\$500,000	\$500,000	\$500,000
Variance	\$0	\$0	\$0	\$0

(As of Adopted 2005 Budget / 2005-2008 MYP)

(As of 2005 Q2 Report)

#### Initiative Description

The Treasurer will oversee the coordination of the collection of all receivables throughout the County. RFP's were prepared in order to evaluate and ultimately award contracts to various collection services. RFP's went out in January '04 and a committee, which included County Attorney and the Treasurer, selected NCO Financial Systems. NCO will be responsible for all phases of collections including litigation and judgment enforcement. The Treasurer will be monitoring the collection process.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

Initiative Name

Cash and Receivable Management

Task Achieved

Task Not Achieved

as of June 30, 2005

### Project Tasks

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Project Plan Development</b>														
1. Kick-Off Meeting														
2. Vendor selection														
3. AT requests billing info from Police Dept														
4. Contract is approved by the Legislature														
5. Develop Project Plan														
6. Establish Critical Milestones														
7. Define Performance Measures														
8. Define Fiscal Impact Methodology														
9. Project Plan Signed by Owners														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Pre-Implementation</b>														
Hold Monthly Monitoring Meeting														
Meeting with Police, AT, TR and NCO														
Contract submitted for Leg Approval														
Encumber funds for contract														
Ambulance Billing Aging Review														
PD, TR and OMB to review reports														
Establish procedure to transmit bills to NCO									7/30					
Coordinate procedure with NCO										8/15				
Formalize Collection Policy														
Owners Establish 2005 Allocations														
TR Staff Informed of New Responsibilities														

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Implementation</b>														
Hold Monthly Monitoring Meeting														
Police transmits bills to NCO									7/30					
NCO reports Collections to TR											9/15			
Audit that procedures are working												10/15		

### Performance Indicator Targets

#### Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
Uncollected ambulance billing												75,000
Uncollected hotel/motel tax												
<b>Total Impact</b>	-	-	-	-	-	-	-	-	-	-	-	75,000
<b>Cumulative 2005 Savings</b>	75,000											

#### Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005
# of delinquent bills collected												
# of delinquent hotel/motel bills collected												

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### General Information

as of June 30, 2005

Initiative Name	OTPS FREEZE	Source	Adopted 2005-2008
Primary Department	Office of Management and Budget	Principal Initiative Owner	Mark Young
Secondary Departments	All	Secondary Department Owners	N/A
Vertical Owner	Art Gianeli	OMB Facilitator	Martha H. Wong

	FY2005	FY2006	FY2007	FY2008
Original Savings	\$419,247	\$419,247	\$419,247	\$419,247
Revised Savings	\$419,247	\$419,247	\$419,247	\$419,247
Variance	\$0	\$0	\$0	\$0

### Initiative Description

This initiative removes spending authority from the departments. The total savings for this initiative is derived from the institution of a county wide OTPS freeze. This measure began since 2003, where the Office of Management and Budget transferred 50% of all unencumbered funds out of most County departments into the Miscellaneous Budget. Fiscal 2004 already includes savings of \$4.4 million, this represents additional savings. Beginning in Fiscal 2004 and continuing for the remainder of the MYP, the Administration limits OTPS spending growth to 1.25% annually.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMART GOVERNMENT INITIATIVE PROJECT PLAN

### Project Tasks

Task Achieved  
 Task Not Achieved

Initiative Name

OTPS FREEZE

Task	2004		2005											
	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Project Plan Development														
Task														
Pre-Implementation														
Task														
Implementation														
Task														

### Performance Indicator Targets

### Initiative Savings

Savings Component	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005	2006	2007	2008
OTPS for all departments	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938			
Total Impact	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$34,938	\$0	\$0	\$0
Cumulative 2005 Savings	\$419,250														

### Performance Measures

Performance Measure	Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005

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## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

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## **SALES TAX REVENUE REPORT**



## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



### A. Overview of County Sales Tax Revenue

At present, Nassau County has received \$418.08 million in sales tax revenue, with two remaining non-EFT distributions to be received for the second quarter. If the sum of the two distributions increases by 2.5%, the total gross sales tax revenue for the second quarter will be \$248.48 million. This would amount to a year-to-date increase of \$4.0 million and represents a 0.8% growth over 2004.

Table 1 presents scenarios for year-end revenue for FY 05. The lower limit is estimated at ≈\$949.3 million with an upper limit of ≈\$986.9 million. The administration conservatively projects year-end revenue should amount to ≈\$957.7 million or 1.89% growth.

**Table 1. Budgeted and Projected Year-end Gross Sales Tax Revenue for FY 05 (\$ Millions)**

<b>Budgeted Gross Sales Tax Revenue</b>	<b>FY 04 Actual Gross Revenue</b>	<b>Growth Scenarios From FY 04</b>	<b>Year-end Forecast For FY 05</b>	<b>Variance From Budget</b>
\$964.7	\$939.9	1%	≈\$949.3	≈\$-15.4
<b>\$964.7</b>	<b>\$939.9</b>	<b>1.89% (Rev. Budget)</b>	<b>≈\$957.7</b>	<b>≈\$-7.0</b>
<b>\$964.7</b>	<b>\$939.9</b>	<b>2.64% (Orig. Budget)</b>	<b>≈\$964.7</b>	<b>≈\$0.0</b>
\$964.7	\$939.9	3%	≈\$968.1	≈\$3.4
\$964.7	\$939.9	4%	≈\$977.5	≈\$12.8
\$964.7	\$939.9	5%	≈\$986.9	≈\$22.2

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## B. Gross Sales Tax Revenue Received to Date

Table 2 summarizes the EFT and non-EFT distributions received by the County as of July 29. August 2005 is current projection.

Table 2. Comparative Analysis of Year-to-Date Gross Sales Tax Revenue for Nassau County, 2003 - 2005

DATE	2003	2003 YTD Running Total	2004	2004 YTD Running Total	2005	2005 YTD Running Total	2005 YTD Change Per Check	2005 YTD % Change Per Check	2005 YTD Increase (Decrease)	2005 YTD % Increase (Decrease)
2/5 EFT	30,012,149	30,012,149	29,177,967	29,177,967	31,578,662	31,578,662	2,400,695	8.2%	2,400,695	8.2%
3/5 EFT	27,610,966	57,623,115	29,747,004	58,924,971	33,654,645	65,233,308	3,907,641	13.1%	6,308,336	10.7%
3/5	20,275,000	77,898,115	20,480,000	79,404,971	19,149,000	84,382,308	(1,331,000)	-6.5%	4,977,336	6.3%
3/12	11,082,336	88,980,451	10,271,553	89,676,525	10,024,207	94,406,514	(247,347)	-2.4%	4,729,989	5.3%
4/4 EFT	27,805,680	116,786,131	31,910,765	121,587,290	33,243,164	127,649,678	1,332,399	4.2%	6,062,388	5.0%
4/4	31,814,000	148,600,131	28,459,000	150,046,290	28,459,000	156,108,678	0	0.0%	6,062,388	4.0%
4/11	21,587,027	170,187,158	30,511,147	180,557,437	19,051,126	175,159,804	(11,460,021)	-37.6%	(5,397,633)	-3.0%
5/5 EFT	28,712,055	198,899,213	31,085,049	211,642,486	34,339,838	209,499,642	3,254,789	10.5%	(2,142,844)	-1.0%
5/5	22,566,000	221,465,213	26,297,000	237,939,486	25,875,000	235,374,642	(422,000)	-1.6%	(2,564,844)	-1.1%
5/12	11,812,780	233,277,993	13,892,879	251,832,365	11,556,904	246,931,546	(2,335,975)	-16.8%	(4,900,819)	-1.9%
6/4 EFT	29,827,204	263,105,196	32,290,402	284,122,767	34,846,282	281,777,828	2,555,880	7.9%	(2,344,939)	-0.8%
6/4	22,966,000	286,071,196	25,548,000	309,670,767	25,614,000	307,391,828	66,000	0.3%	(2,278,939)	-0.7%
6/12	11,169,939	297,241,136	13,647,090	323,317,857	13,489,299	320,881,126	(157,791)	-1.2%	(2,436,730)	-0.8%
6/27	35,330,000	332,571,136	34,000,000	357,317,857	34,000,000	354,881,126	0	0.0%	(2,436,730)	-0.7%
7/1 EFT	29,648,474	362,219,610	34,724,389	392,042,246	37,219,677	392,100,803	2,495,287	7.2%	58,557	0.0%
7/15	25,940,600	388,160,210	23,104,046	415,146,292	25,975,342	418,076,145	2,871,297	12.4%	2,929,854	0.7%
8/5 EFT	30,549,265	418,709,474	33,714,626	448,860,917	33,714,626	451,790,771	0	0.0%	2,929,854	0.7%
8/5	27,515,000	446,224,474	27,458,000	476,318,917	28,000,000	479,790,771	542,000	2.0%	3,471,854	0.7%
8/12	13,635,025	459,859,499	14,474,393	490,793,311	15,000,000	494,790,771	525,607	3.6%	3,997,461	0.8%

As stated above, the County is yet to receive two non-EFT checks for the second quarter. If the sum of the two checks increases by 2.5%, the total gross sales tax revenue for the first quarter will be ≈\$248.84 million. This would amount to a year-to-date increase of ≈\$4.0 million over 2004.

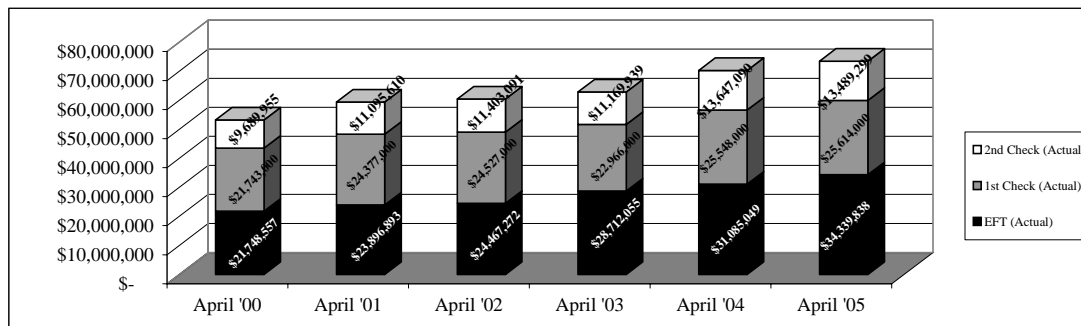
# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## C. Monthly Gross Sales Tax Revenue for 2nd Quarter of 2005

**Table 3. Actual Gross Sales Tax Revenue for April 2005**

**Table 3. Actual and Projected Gross Sales Tax Revenue for April 2005**



Sales Tax Revenue	April '00	April '01	April '02	April '03	April '04	April '05	% Change Year-to-Date
EFT (Actual)	\$ 21,748,557	\$ 23,896,893	\$ 24,467,272	\$ 28,712,055	\$ 31,085,049	\$ 34,339,838	10%
1st Check (Actual)	\$ 21,743,000	\$ 24,377,000	\$ 24,527,000	\$ 22,966,000	\$ 25,548,000	\$ 25,614,000	0%
2nd Check (Actual)	\$ 9,689,955	\$ 11,095,610	\$ 11,403,091	\$ 11,169,939	\$ 13,647,090	\$ 13,489,299	-1%
<b>Total Sales Tax Revenue</b>	<b>\$ 53,181,512</b>	<b>\$ 59,369,503</b>	<b>\$ 60,397,363</b>	<b>\$ 62,847,994</b>	<b>\$ 70,280,139</b>	<b>\$ 73,443,137</b>	<b>5%</b>

Year-to-date Variance	April '00	April '01	April '02	April '03	April '04	April '05
EFT	-	2,148,336	570,379	4,244,783	2,372,994	3,254,789
1st Check	-	2,634,000	150,000	(1,561,000)	2,582,000	66,000
2nd Check	-	1,405,655	307,481	(233,152)	2,477,151	(157,791)
<b>Total Revenue Variance</b>	<b>-</b>	<b>6,187,991</b>	<b>1,027,860</b>	<b>2,450,631</b>	<b>7,432,145</b>	<b>3,162,998</b>

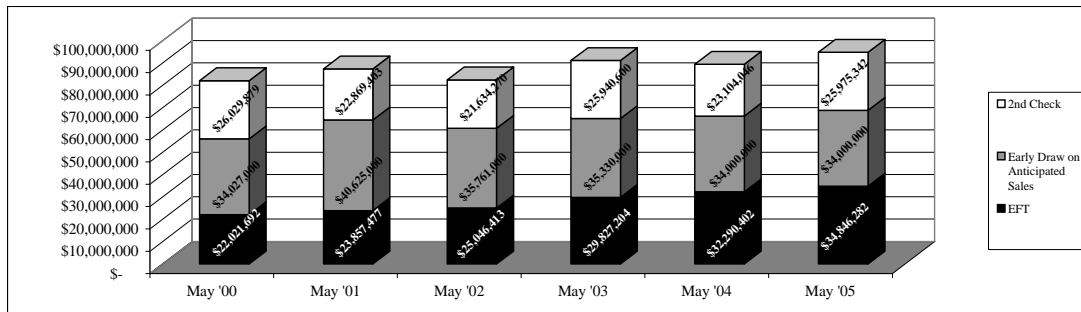
When April 2005 is compared to April 2004, Table 3 shows an overall increase of \$3.2 million. This resulted from the EFT payment being \$3.3 million more than last year, while the two non-EFT payments were nearly \$0.1 million lower than last year.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



**Table 4. Actual Gross Sales Tax Revenue for May 2005**

**Table 4. Actual Gross Sales Tax Revenue for May 2005**



Sales Tax Revenue	May '00	May '01	May '02	May '03	May '04	May '05	% Change Year-to-Date
EFT	\$ 22,021,692	\$ 23,857,477	\$ 25,046,413	\$ 29,827,204	\$ 32,290,402	\$ 34,846,282	8%
Early Draw on Anticipated Sales	\$ 34,027,000	\$ 40,625,000	\$ 35,761,000	\$ 35,330,000	\$ 34,000,000	\$ 34,000,000	0%
2nd Check	\$ 26,029,879	\$ 22,869,403	\$ 21,634,270	\$ 25,940,600	\$ 23,104,046	\$ 25,975,342	12%
<b>Total Sales Tax Revenue</b>	<b>\$ 82,078,571</b>	<b>\$ 87,351,880</b>	<b>\$ 82,441,683</b>	<b>\$ 91,097,804</b>	<b>\$ 89,394,448</b>	<b>\$ 94,821,624</b>	<b>6%</b>

Year-to-date Variance	May '00	May '01	May '02	May '03	May '04	May '05
EFT	-	1,835,785	1,188,936	4,780,791	2,463,198	2,555,880
1st Check	-	6,598,000	(4,864,000)	(431,000)	(1,330,000)	0
2nd Check	-	(3,160,476)	(1,235,133)	4,306,330	(2,836,554)	2,871,297
<b>Total Revenue Variance</b>	<b>-</b>	<b>5,273,309</b>	<b>(4,910,197)</b>	<b>8,656,121</b>	<b>(1,703,356)</b>	<b>5,427,177</b>

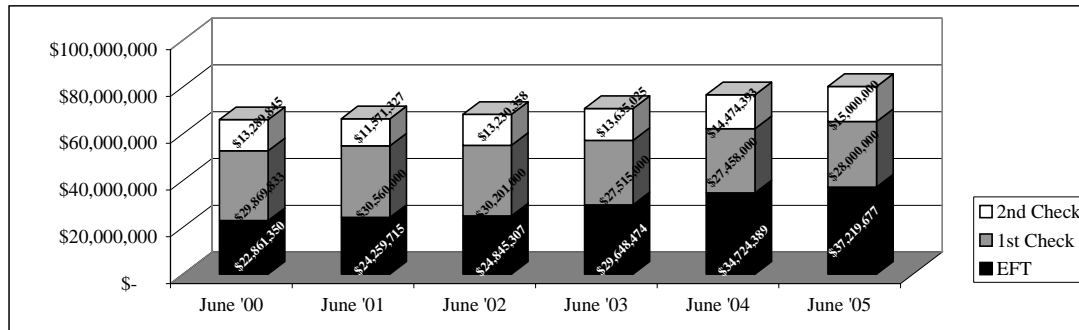
In May 2005, sales tax revenues increased by 6% versus the May 2004 level to \$94.8 million. (Table 4). The EFT payment was \$2.6 million higher relative to last year. The first non-EFT check was unchanged from May 2004. However, the second non-EFT check was \$2.8 million higher. This resulted in a net increase of \$5.4 million.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



**Table 5. Actual and Projected Gross Sales Tax Revenue for June 2005**

**Table 5. Actual Gross Sales Tax Revenue for June 2005**



Sales Tax Revenue	June '00	June '01	June '02	June '03	June '04	June '05	% Change Year-to-Date
EFT	\$ 22,861,350	\$ 24,259,715	\$ 24,845,307	\$ 29,648,474	\$ 34,724,389	\$ 37,219,677	7%
1st Check	\$ 29,869,833	\$ 30,560,000	\$ 30,201,000	\$ 27,515,000	\$ 27,458,000	\$ 28,000,000	2%
2nd Check	\$ 13,289,845	\$ 11,571,327	\$ 13,230,358	\$ 13,635,025	\$ 14,474,393	\$ 15,000,000	4%
<b>Total Sales Tax Revenue</b>	<b>\$ 66,021,028</b>	<b>\$ 66,391,042</b>	<b>\$ 68,276,665</b>	<b>\$ 70,798,499</b>	<b>\$ 76,656,782</b>	<b>\$ 80,219,677</b>	<b>5%</b>

Year-to-date Variance	June '00	June '01	June '02	June '03	June '04	June '05
EFT	-	1,398,365	585,592	4,803,167	5,075,915	2,495,287
1st Check	-	690,167	(359,000)	(2,686,000)	(57,000)	542,000
2nd Check	-	(1,718,518)	1,659,031	404,667	839,369	525,607
<b>Total Revenue Variance</b>	<b>-</b>	<b>370,014</b>	<b>1,885,623</b>	<b>2,521,834</b>	<b>5,858,284</b>	<b>3,562,894</b>

For June 2005, the County has so far only received the EFT payment. When compared to last's year EFT distribution, this year's EFT payment for June came in at \$2.5 million higher (Table 5). With the 2.5% rate of growth assumed for the two non-EFT checks, the projected revenue for June is \$80.2 million, an estimated increase of \$3.6 million over the June 2004 level.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

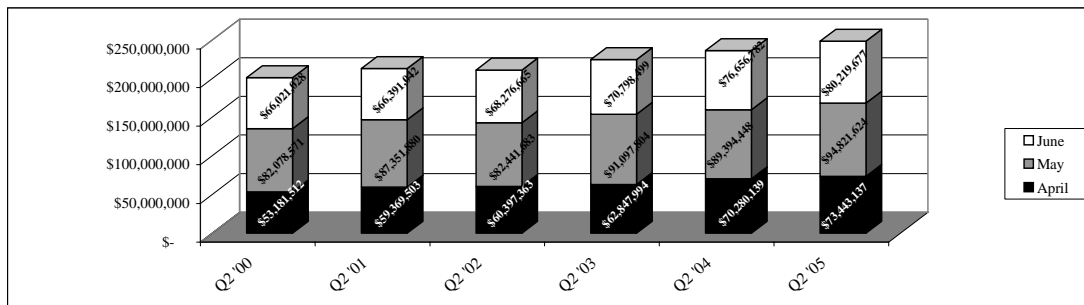


## D. Sales Tax Revenue for 2nd Quarter of 2005

Table 6 summarizes the actual and projected aggregate monthly sales tax revenue for the second quarter of FY 05. In 2002, the County received \$211.1 million in sales tax revenue; for 2003, the total revenue for the 2nd quarter was \$224.7 million; for the 2nd quarter of 2004, the total revenue was \$236.3 million. For the 2nd quarter of 2005, Finance and Budget estimates that gross revenue will amount to about \$248.5 million.

**Table 6. Actual & Projected Gross Sales Tax Revenue for the 2nd Quarter of 2005**

Actual Gross Sales Tax Revenue for the 2nd Quarter of 2005



Monthly Sales Tax Revenue	Q2 '00	Q2 '01	Q2 '02	Q2 '03	Q2 '04	Q2 '05	% Change Year-to-Date
April	\$ 53,181,512	\$ 59,369,503	\$ 60,397,363	\$ 62,847,994	\$ 70,280,139	\$ 73,443,137	17%
May	\$ 82,078,571	\$ 87,351,880	\$ 82,441,683	\$ 91,097,804	\$ 89,394,448	\$ 94,821,624	4%
June	\$ 66,021,028	\$ 66,391,042	\$ 68,276,665	\$ 70,798,499	\$ 76,656,782	\$ 80,219,677	13%
<b>Q2 Sales Tax Revenue</b>	<b>\$ 201,281,111</b>	<b>\$ 213,112,425</b>	<b>\$ 211,115,711</b>	<b>\$ 224,744,297</b>	<b>\$ 236,331,369</b>	<b>\$ 248,484,437</b>	<b>11%</b>

Year-to-date Variance	Q2 '00	Q2 '01	Q2 '02	Q2 '03	Q2 '04	Q2 '05
April	-	6,187,991	1,027,860	2,450,631	9,882,776	10,595,142
May	-	5,273,309	(4,910,197)	8,656,121	6,952,765	3,723,821
June	-	370,014	1,885,623	2,521,834	8,380,117	9,421,178
<b>Total Revenue Variance</b>	<b>-</b>	<b>11,831,314</b>	<b>(1,996,714)</b>	<b>13,628,586</b>	<b>25,215,658</b>	<b>23,740,141</b>





### **E. What-if Scenarios and Year-end Revenue**

In FY 03, the County received a total of \$895.5 million in sales tax revenue. For FY 04, the county received a total of \$939.9 million, a growth rate of 4.96% for FY 2004.

Assuming a rate of growth of 1.89% for FY 05, year-end is projected at ≈\$957.7 million.

If Finance and Budget's rate of growth of 1.89% holds, year-end revenue for FY 05 is projected at \$957.7 million, the same as the budget projection.

### **F. Summary**

Based on the current revenue trend, Finance and Budget anticipates gross revenue for FY 05 to exceed last year's amount. Presently, Finance and Budget expects 2005's increase to be \$17.8 million or 1.89% over 2004.

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## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

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## **INVESTMENT INCOME REPORT**





**COUNTY OF NASSAU**

*Inter-Departmental Memo*

To: Arthur A. Gianelli  
Deputy County Executive for Budget and Finance

From: Henry M. Dachowitz  
County Treasurer

Date: July 20, 2005

Subject: General Fund Investment Income for June 2005

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Enclosed please find a copy of Nassau County Investment Income for the month and year to date ended June 30, 2005.

General Fund Investment Income for the month ended June 30, 2005 is \$1,083,116. For the period January 1, 2005 through June 30, 2005, total investment income is \$7,591,747. The annual budget amount for the year 2005 is \$9,000,000.

Henry M. Dachowitz

HMD/sl  
Enclosure

cc: Daniel J. McCloy, Senior Fiscal Legal Advisor, Legislative Minority  
Eric C. Naughton, Director, Office of Legislative Budget Review  
Sal Guajardo, Majority Director of Finance, Nassau County Legislature  
John Macari, Chief Deputy County Treasurer  
Martha Wong, Deputy Budget Director  
Mark Young, Budget Director  
Jeffrey Nogid, Debt Manager  
Roseann D'Alleva, County Stat  
Angela DiMascio, Treasurer's Office  
Richard Luke, Executive Director, Nassau Interim Finance Authority  
Evan Cohen, Deputy Director, Nassau Interim Finance Authority

## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



Nassau County  
Investment Income  
For the Month and Year to Date ended June 30, 2005

Source of Investment Income	For the Month June 2005	Year to date June 2005
Investment of excess General Fund Cash	\$664,707	\$4,045,395
Investment of excess Capital Fund Cash (1)	208,213	1,409,708
Investment of excess balances held by NIFA	133,712	1,750,774
Investment of sales taxes held by New York State prior to remittance to NIFA on behalf of Nassau	76,484	439,650
subtotal	\$1,083,116	\$7,645,527
<b>Less:</b>		
Interest on sales taxes withheld by NIFA for operating expenses or debt service (2)	0	(27,645)
Investment income on NIFA balances withheld by NIFA for operating expenses or debt service (2)	0	(26,135)
<b>Total Investment Income</b>	<b>\$1,083,116</b>	<b>\$7,591,747</b>

**TAX CERTIORARI**

**REPORT**





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## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

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### *Inter-Departmental Memo*

**To:** Jane Cunneen, Deputy Chief Financial Officer, NIFA  
Jeremy Wise, General Counsel, NIFA

**From:** Henry M. Dachowitz, County Treasurer

**Date:** July 20, 2005

**Subject:** Tax Certiorari – June 2005

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Attached please find schedules of refund payments made for tax certiorari claims (commercial), small claims (residential), and petitions. The schedules reflect payments made monthly in 2003, 2004, and for the months of January - June 2005.

The lead schedule shows total amounts paid monthly and the number of claims for each category. For each category of claims there are four schedules:

1. Payments made for tax year 2002 and prior,
2. payments made for tax year 2003,
3. payments made for tax year 2004, and
4. a total for that category.

If you have any further questions, please contact me at 571-2090.

HMD/sI

**Attachments**

cc: Arthur Gianelli, Deputy County Executive for Budget and Finance  
Glenn Borin, Chair of the Assessment Review Commission  
Elizabeth Botwin, Chief Deputy County Attorney  
Roseann D'Alleva, County Stat  
Conal Denion, Senior Counsel  
Lisa LoCurto, Bureau Chief, Bureau of Tax Certiorari  
Mari Lomino, Assistant Tax Collection & Claims Settlement Spvrs.  
John Macari, Chief Deputy County Treasurer  
Daniel McCloy, Senior Fiscal Legal Advisor, Legislative Minority  
Jeffrey Nogid, Debt Manager  
Eric Naughton, Director, Legislative Budget Review  
Maude Vincent, Deputy County Treasurer  
Martha Wong, Deputy Budget Director  
Richard Luke, Director, Nassau Interim Finance Authority  
Evan Cohen, Deputy Director, Nassau Interim Finance Authority



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## TOTAL REFUND PAYMENTS Certiorari, Petitions & Small Claims

TYPE OF CLAIM	MONTH	TOTAL REFUNDS FOR 2003			TOTAL REFUNDS FOR 2004			TOTAL REFUNDS FOR 2005		
			Interest	Principal & Interest	# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
JUDGMENTS	JANUARY	85	\$ 66,384.04	\$ 7,249,376.46	148	\$ 57,995.54	\$ 10,980,931.85	89	\$ 17,172.36	\$ 3,800,662.37
PETITIONS	JANUARY	42	1,410.23	14,265.11	34	2,867.56	69,641.45	42	4,265.81	115,462.43
SMALL CLAIMS	JANUARY	1,946	59,054.67	926,282.26	2,365	86,936.60	935,458.56	1,580	32,363.58	1,481,044.23
JUDGMENTS	FEBRUARY	★ 171	99,615.17	8,872,538.16	129	39,506.14	9,722,128.88	223	52,971.38	7,916,269.39
PETITIONS	FEBRUARY	★ 35	1,523.02	26,493.71	43	7,667.53	161,979.82	108	2,183.07	89,952.15
SMALL CLAIMS	FEBRUARY	★ 2,233	75,081.99	1,196,822.81	1,561	83,592.85	899,351.19	4,349	25,390.20	3,894,632.59
JUDGMENTS	MARCH	69	72,139.17	★ ★ 8,485,917.69	267	48,824.00	10,852,456.55	196	73,829.62	11,176,877.06
PETITIONS	MARCH	504	144.35	18,675.65	35	21,057.42	206,142.96	46	432.24	13,403.08
SMALL CLAIMS	MARCH	455	11,388.92	199,022.82	1,812	106,919.79	1,116,360.50	4,618	17,197.43	2,181,711.55
JUDGMENTS	APRIL	116	69,246.26	★ ★ ★ 73,469.88	198	63,971.96	10,834,506.88	183	33,519.14	6,265,537.72
PETITIONS	APRIL	1,020	2,982.22	109,804.48	90	7,480.20	251,543.23	129	4,087.89	133,685.37
SMALL CLAIMS	APRIL	710	10,524.90	231,388.97	1,680	100,982.64	1,099,130.02	3,515	17,779.93	1,829,541.09
JUDGMENTS	MAY	101	40,068.05	5,284,372.26	163	52,517.25	7,615,066.88	199	85,517.20	16,794,836.84
PETITIONS	MAY	871	3,850.22	134,994.04	138	1,912.49	69,356.78	33	1,374.62	89,406.08
SMALL CLAIMS	MAY	971	14,578.95	335,718.45	1,815	119,296.70	1,306,261.23	1,889	23,659.45	1,246,398.21
JUDGMENTS	JUNE	127	27,436.15	4,563,399.15	199	83,454.51	10,708,675.95	235	51,531.92	8,350,773.35
PETITIONS	JUNE	319	7,766.29	152,012.40	669	11,183.34	637,545.12	39	4,145.97	82,254.56
SMALL CLAIMS	JUNE	1,325	23,762.35	553,169.36	1,369	88,635.03	1,120,073.88	1,440	17,393.82	1,101,178.12
<b>SUB-TOTALS</b>		<b>11,100</b>	<b>586,956.95</b>	<b>49,427,723.66</b>	<b>12,715</b>	<b>984,801.55</b>	<b>68,586,611.73</b>	<b>18,913</b>	<b>464,815.63</b>	<b>66,563,626.19</b>
JUDGMENTS	JULY	100	39,093.61	4,727,471.05	137	56,022.26	7,249,148.91			
PETITIONS	JULY	75	2,305.68	38,531.76	199	2,584.75	121,519.47			
SMALL CLAIMS	JULY	1,353	25,068.67	487,308.64	1,707	24,672.43	817,642.03			
JUDGMENTS	AUGUST	115	47,964.38	4,924,182.78	220	88,273.94	14,445,429.21			
PETITIONS	AUGUST	54	6,513.44	61,324.24	74	1,708.84	69,579.45			
SMALL CLAIMS	AUGUST	857	17,337.70	305,460.27	2,220	23,886.51	915,786.84			
JUDGMENTS	SEPTEMBER	140	83,831.54	9,286,876.61	174	43,243.10	8,248,847.54			
PETITIONS	SEPTEMBER	180	2,144.71	29,526.49	35	1,203.61	47,110.16			
SMALL CLAIMS	SEPTEMBER	1,598	47,929.10	688,998.01	5,214	65,110.89	2,497,884.08			
JUDGMENTS	OCTOBER	163	78,704.61	11,048,951.22	138	20,551.98	6,650,139.23			
PETITIONS	OCTOBER	340	3,841.15	71,982.72	215	11,591.73	244,127.84			
SMALL CLAIMS	OCTOBER	1,561	48,413.56	866,396.12	6,730	156,160.28	5,449,848.79			
JUDGMENTS	NOVEMBER	70	37,857.78	4,991,030.76	204	46,414.72	9,731,349.34			
PETITIONS	NOVEMBER	55	2,943.74	59,566.71	106	5,228.39	85,816.37			
SMALL CLAIMS	NOVEMBER	1,171	34,977.09	489,830.72	8,859	195,512.79	6,408,976.81			
JUDGMENTS	DECEMBER	129	57,938.16	10,847,824.64	196	129,619.76	26,438,821.62			
PETITIONS	DECEMBER	20	220.56	4,066.90	38	9,966.59	123,060.89			
SMALL CLAIMS	DECEMBER	1,166	37,133.71	458,136.69	9,937	151,656.03	9,291,446.54			
<b>TOTALS</b>		<b>20,247</b>	<b>\$ 1,161,176.14</b>	<b>\$ 98,815,189.99</b>	<b>49,118</b>	<b>\$ 2,018,210.15</b>	<b>\$ 167,423,146.85</b>			<b>\$ 66,563,626.19</b>
<b>Cancellations and Reductions</b>				<b>\$ 9,229,906.00</b>			<b>\$ 17,517,360.00</b>			<b>\$ 9,514,704.61</b>
<b>GRAND TOTAL</b>				<b>\$108,045,095.99</b>			<b>\$184,940,506.85</b>			<b>\$ 76,078,330.80</b>

★ These are February 2003 scheduled payments which were delayed because borrowed funds were not received until 2/28/03. Checks were actually dated in March for that reason.

★ ★ The major factors in this variance were refunds for Briarwood Court \$1,200,000; Briarcliff College \$1,170,000 and Monfort Trusts \$673,000; totaling \$3,043,000.

★ ★ ★ The major factor in this variance is a refund for Roosevelt Raceway for \$4,995,000.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## TOTAL REFUND PAYMENTS Certiorari, Petitions & Small Claims VARIANCES

TYPE OF CLAIM	MONTH	VARIANCE between 2004 & 2003			VARIANCE between 2005 & 2004		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
JUDGMENTS	JANUARY	63	\$ (8,388.50)	\$ 3,731,555.39	(59)	\$ (40,823.18)	\$ (7,180,269.48)
PETITIONS	JANUARY	(8)	1,457.33	55,376.34	8	1,398.25	45,820.98
SMALL CLAIMS	JANUARY	419	27,881.93	9,176.30	(785)	(54,573.02)	545,585.67
JUDGMENTS	FEBRUARY	(42)	(60,109.03)	849,590.72	94	13,465.24	(1,805,859.49)
PETITIONS	FEBRUARY	8	6,144.51	135,486.11	65	(5,484.46)	(72,027.67)
SMALL CLAIMS	FEBRUARY	(672)	8,510.86	(297,471.62)	2,788	(58,202.65)	2,995,281.40
JUDGMENTS	MARCH	198	(23,315.17)	2,366,538.86	(71)	25,005.62	324,420.51
PETITIONS	MARCH	(469)	20,913.07	187,467.31	11	(20,625.18)	(192,739.88)
SMALL CLAIMS	MARCH	1,357	95,530.87	917,337.68	2,806	(89,722.36)	1,065,351.05
JUDGMENTS	APRIL	82	(5,274.30)	(238,963.00)	(15)	(30,452.82)	(4,568,969.16)
PETITIONS	APRIL	(930)	4,497.98	141,738.75	39	(3,392.31)	(117,857.86)
SMALL CLAIMS	APRIL	970	90,457.74	867,741.05	1,835	(83,202.71)	730,411.07
JUDGMENTS	MAY	62	12,449.20	2,330,694.62	36	32,999.95	9,179,769.96
PETITIONS	MAY	(733)	(1,937.73)	(65,637.26)	(105)	(537.87)	20,049.30
SMALL CLAIMS	MAY	844	104,717.75	970,542.78	74	(95,637.25)	(59,863.02)
JUDGMENTS	JUNE	72	56,018.36	6,145,276.80	36	(31,922.59)	(2,357,902.60)
PETITIONS	JUNE	350	3,417.05	485,532.72	(630)	(7,037.37)	(555,290.56)
SMALL CLAIMS	JUNE	44	64,872.68	566,904.52	71	(71,241.21)	(18,895.76)
<b>SUB-TOTALS</b>		<b>1,615</b>	<b>397,844.60</b>	<b>19,158,888.07</b>	<b>6,198</b>	<b>(519,985.92)</b>	<b>(2,022,985.54)</b>
JUDGMENTS	JULY	37	16,928.65	2,521,677.86			
PETITIONS	JULY	124	279.07	82,987.71			
SMALL CLAIMS	JULY	354	(396.24)	330,333.39			
JUDGMENTS	AUGUST	105	40,309.56	9,521,246.43			
PETITIONS	AUGUST	20	(4,804.60)	8,255.21			
SMALL CLAIMS	AUGUST	1,363	6,548.81	610,326.57			
JUDGMENTS	SEPTEMBER	34	(40,588.44)	(1,038,029.07)			
PETITIONS	SEPTEMBER	(145)	(941.10)	17,583.67			
SMALL CLAIMS	SEPTEMBER	3,616	17,181.79	1,808,886.07			
JUDGMENTS	OCTOBER	(25)	(58,152.63)	(4,398,811.99)			
PETITIONS	OCTOBER	(125)	7,750.58	172,145.12			
SMALL CLAIMS	OCTOBER	5,169	107,746.72	4,583,452.67			
JUDGMENTS	NOVEMBER	134	8,556.94	4,740,318.58			
PETITIONS	NOVEMBER	51	2,284.65	26,249.66			
SMALL CLAIMS	NOVEMBER	7,688	160,535.70	5,919,146.09			
JUDGMENTS	DECEMBER	67	71,681.60	15,590,996.98			
PETITIONS	DECEMBER	18	9,746.03	118,993.99			
SMALL CLAIMS	DECEMBER	8,771	114,522.32	8,833,309.85			
<b>TOTALS</b>		<b>28,871</b>	<b>\$ 857,034.01</b>	<b>\$ 68,607,956.86</b>			

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 2001 AND PRIOR THROUGH 2005

TYPE OF CLAIM	MONTH	TOTAL REFUNDS FOR 2003			TOTAL REFUNDS FOR 2004			TOTAL REFUNDS FOR 2005		
		# of Claims	Interest	Principal & Interest	# of Claim	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
JUDGMENTS	JANUARY	85	\$ 66,384.04	\$ 7,249,376.46	148	\$ 57,995.54	\$ 10,980,931.85	89	\$ 17,172.36	\$ 3,800,662.37
JUDGMENTS	FEBRUARY	17★	99,615.17	8,872,538.16	129	39,506.14	9,722,128.88	223	52,971.38	7,916,269.39
JUDGMENTS	MARCH	69	72,139.17 ★★	8,485,917.69	267	48,824.00	10,852,456.55	196	73,829.62	11,176,877.06
JUDGMENTS	APRIL	116	69,246.26 ★★★	11,073,469.88	198	63,971.96	10,834,506.88	183	33,519.14	6,265,537.72
JUDGMENTS	MAY	101	40,068.05	5,284,372.26	163	52,517.25	7,615,066.88	199	85,517.20	16,794,836.84
JUDGMENTS	JUNE	127	27,436.15	4,563,399.15	199	83,454.51	10,708,675.95	235	51,531.92	8,350,773.35
<b>SUB-TOTALS</b>		<b>669</b>	<b>374,888.84</b>	<b>45,529,073.60</b>	<b>1,104</b>	<b>346,269.40</b>	<b>60,713,766.99</b>	<b>1,125</b>	<b>314,541.62</b>	<b>54,304,956.73</b>
JUDGMENTS	JULY	100	39,093.61	4,727,471.05	137	56,022.26	7,249,148.91	-	-	-
JUDGMENTS	AUGUST	115	47,964.38	4,924,182.78	220	88,273.94	14,445,429.21	-	-	-
JUDGMENTS	SEPTEMBER	140	83,831.54	9,286,876.61	174	43,243.10	8,248,847.54	-	-	-
JUDGMENTS	OCTOBER	163	78,704.61	11,048,951.22	138	20,551.98	6,650,139.23	-	-	-
JUDGMENTS	NOVEMBER	70	37,857.78	4,991,030.76	204	46,414.72	9,731,349.34	-	-	-
JUDGMENTS	DECEMBER	129	57,938.16	10,847,824.64	196	129,619.76	26,438,821.62	-	-	-
<b>GRAND TOTALS</b>		<b>1,386</b>	<b>\$ 720,278.92</b>	<b>\$ 91,355,410.66</b>	<b>2,173</b>	<b>\$ 730,395.16</b>	<b>\$ 133,477,502.84</b>			

## CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005

### VARIANCES

## FOR TAX YEARS 2001 AND PRIOR THROUGH 2005

TYPE OF CLAIM	MONTH	VARIANCE between 2004 & 2003			VARIANCE between 2005 & 2004		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
JUDGMENTS	JANUARY	63	\$ (8,388.50)	\$ 3,731,555.39	(59)	\$ (40,823.18)	\$ (7,180,269.48)
JUDGMENTS	FEBRUARY	(42)	(60,109.03)	849,590.72	94	13,465.24	(1,805,859.49)
JUDGMENTS	MARCH	198	(23,315.17)	2,366,538.86	(71)	25,005.62	324,420.51
JUDGMENTS	APRIL	82	(5,274.30)	(238,963.00)	(15)	(30,452.82)	(4,568,969.16)
JUDGMENTS	MAY	62	12,449.20	2,330,694.62	36	32,999.95	9,179,769.96
JUDGMENTS	JUNE	72	56,018.36	6,145,276.80	36	(31,922.59)	(2,357,902.60)
<b>SUB-TOTALS</b>		<b>435</b>	<b>(28,619.44)</b>	<b>15,184,693.39</b>	<b>21</b>	<b>(31,727.78)</b>	<b>(6,408,810.26)</b>
JUDGMENTS	JULY	37	16,928.65	2,521,677.86			
JUDGMENTS	AUGUST	105	40,309.56	9,521,246.43			
JUDGMENTS	SEPTEMBER	34	(40,588.44)	(1,038,029.07)			
JUDGMENTS	OCTOBER	(25)	(58,152.63)	(4,398,811.99)			
JUDGMENTS	NOVEMBER	134	8,556.94	4,740,318.58			
JUDGMENTS	DECEMBER	67	71,681.60	15,590,996.98			
<b>GRAND TOTALS</b>		<b>787</b>	<b>\$ 10,116.24</b>	<b>\$ 42,122,092.18</b>			

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 2001 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
JUDGMENTS	JANUARY	\$ 54,417.73	\$ 6,273,728.11	\$ 27,802.55	\$ 6,573,130.45	\$ 4,828.11	\$ 1,303,240.01
JUDGMENTS	FEBRUARY	66,580.44	6,376,947.33	18,937.12	4,987,578.25	13,029.86	2,185,262.86
JUDGMENTS	MARCH	57,925.98	7,128,663.81	23,108.18	5,500,292.08	15,502.44	2,800,225.52
JUDGMENTS	APRIL	53,468.65	8,981,159.32	28,147.42	5,045,925.05	7,975.16	1,597,982.80
JUDGMENTS	MAY	22,538.50	3,221,314.81	21,939.29	3,365,293.06	22,984.25	4,443,996.29
JUDGMENTS	JUNE	14,271.09	2,484,039.25	35,677.99	4,903,336.74	5,754.94	1,726,859.73
SUB-TOTALS		269,202.39	34,465,852.63	155,612.55	30,375,555.63	70,074.76	14,057,567.21
JUDGMENTS	JULY	20,450.55	2,658,293.35	21,453.17	3,124,895.96		
JUDGMENTS	AUGUST	26,712.10	2,856,377.59	42,466.09	7,199,912.68		
JUDGMENTS	SEPTEMBER	43,098.15	5,206,108.93	13,585.48	3,204,879.76		
JUDGMENTS	OCTOBER	43,524.87	6,450,648.10	4,426.86	2,315,021.66		
JUDGMENTS	NOVEMBER	14,823.56	2,281,544.26	7,197.02	3,139,578.74		
JUDGMENTS	DECEMBER	26,569.98	6,267,907.09	55,417.63	12,350,769.26		
GRAND TOTALS		\$ 444,381.60	\$ 60,186,731.95	\$ 300,158.80	\$ 61,710,613.69		

## CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 2002

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
JUDGMENTS	JANUARY	\$ 11,966.31	\$ 975,648.35	\$ 12,236.27	\$ 2,290,775.35	\$ 2,338.52	\$ 835,981.31
JUDGMENTS	FEBRUARY	31,434.57	2,368,578.28	9,923.33	2,373,387.58	11,334.79	1,576,599.04
JUDGMENTS	MARCH	13,401.75	1,265,264.09	11,893.81	2,576,088.02	11,943.25	1,848,289.81
JUDGMENTS	APRIL	12,590.66	1,720,959.75	15,989.81	2,645,187.77	3,016.04	984,915.48
JUDGMENTS	MAY	15,024.91	1,764,854.23	12,940.71	1,832,655.14	12,601.72	3,722,217.13
JUDGMENTS	JUNE	8,090.21	1,256,137.01	19,177.26	2,401,980.35	5,439.85	1,085,794.57
SUB-TOTALS		92,508.41	9,351,441.71	82,161.19	14,120,074.21	46,674.17	10,053,797.34
JUDGMENTS	JULY	10,565.23	1,196,353.42	14,266.37	1,664,287.92		
JUDGMENTS	AUGUST	11,027.37	1,254,692.62	17,651.97	2,831,074.20		
JUDGMENTS	SEPTEMBER	23,001.78	2,339,678.61	9,391.32	1,799,525.42		
JUDGMENTS	OCTOBER	16,396.13	2,309,877.97	2,923.41	1,343,802.58		
JUDGMENTS	NOVEMBER	10,434.32	1,343,783.88	4,991.25	1,692,200.33		
JUDGMENTS	DECEMBER	12,425.30	2,119,212.97	19,721.89	4,172,725.31		
GRAND TOTALS		\$ 176,358.54	\$ 19,915,041.18	\$ 151,107.40	\$ 27,623,689.97		

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 2003

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
JUDGMENTS	JANUARY	\$ -	\$ -	\$ 17,956.72	\$ 2,117,026.05	\$ 4,201.02	\$ 1,090,789.82
JUDGMENTS	FEBRUARY	1,600.16	127,012.55	10,645.69	2,361,163.05	12,426.06	1,840,894.25
JUDGMENTS	MARCH	811.44	91,989.79	13,819.25	2,775,804.31	18,338.56	2,779,387.85
JUDGMENTS	APRIL	3,186.95	371,350.81	17,912.38	2,863,128.31	4,648.84	1,402,196.89
JUDGMENTS	MAY	2,504.64	298,203.22	17,577.12	2,410,365.17	14,791.60	3,254,817.26
JUDGMENTS	JUNE	5,074.85	823,222.89	27,597.17	3,294,223.12	8,048.60	1,401,841.12
SUB-TOTALS		13,178.04	1,711,779.26	105,508.33	15,821,710.01	62,454.68	11,769,927.19
JUDGMENTS	JULY	8,077.83	872,824.28	18,272.93	2,256,515.43		
JUDGMENTS	AUGUST	10,224.91	813,112.57	22,061.80	3,529,829.83		
JUDGMENTS	SEPTEMBER	17,731.61	1,741,089.07	10,661.01	2,123,732.49		
JUDGMENTS	OCTOBER	18,783.61	2,288,425.15	3,759.14	1,651,142.06		
JUDGMENTS	NOVEMBER	12,599.90	1,365,702.62	8,562.42	2,063,974.35		
JUDGMENTS	DECEMBER	18,942.88	2,460,704.58	22,955.49	4,776,883.08		
GRAND TOTALS		\$ 99,538.78	\$ 11,253,637.53	\$ 191,781.12	\$ 32,223,787.25		

## CERTIORARI, REFUND PAYMENTS MADE IN 2003, 2004 & 2005 FOR TAX YEARS 2004

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
JUDGMENTS	JANUARY			\$ -	\$ -	\$ 5,780.18	\$ 562,325.29
JUDGMENTS	FEBRUARY					14,248.54	2,096,608.78
JUDGMENTS	MARCH			2.76	272.14	27,252.67	3,568,761.35
JUDGMENTS	APRIL			1,922.35	280,265.75	13,344.35	1,944,013.50
JUDGMENTS	MAY			60.13	6,753.51	24,860.45	4,587,879.65
JUDGMENTS	JUNE			1,002.09	109,135.74	28,177.26	3,743,880.51
SUB-TOTALS				2,987.33	396,427.14	113,663.45	16,503,469.08
JUDGMENTS	JULY			2,029.79	203,449.60		
JUDGMENTS	AUGUST			6,094.08	884,612.50		
JUDGMENTS	SEPTEMBER			9,605.29	1,120,709.87		
JUDGMENTS	OCTOBER			9,442.57	1,340,172.93		
JUDGMENTS	NOVEMBER			25,664.03	2,835,595.92		
JUDGMENTS	DECEMBER			31,524.75	5,138,443.97		
GRAND TOTALS		\$ -	\$ -	\$ 87,347.84	\$ 11,919,411.93		

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



**CERTIORARI, REFUND PAYMENTS MADE IN 2005  
FOR TAX YEAR 2005**

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2005	
		Interest	Principal & Interest
JUDGMENTS	JANUARY	\$ 24.53	\$ 8,325.94
JUDGMENTS	FEBRUARY	1,932.13	216,904.46
JUDGMENTS	MARCH	792.70	180,212.53
JUDGMENTS	APRIL	4,534.75	336,429.05
JUDGMENTS	MAY	10,279.18	785,926.51
JUDGMENTS	JUNE	4,111.27	392,397.42
SUB-TOTALS		21,674.56	1,920,195.91
JUDGMENTS	JULY		
JUDGMENTS	AUGUST		
JUDGMENTS	SEPTEMBER		
JUDGMENTS	OCTOBER		
JUDGMENTS	NOVEMBER		
JUDGMENTS	DECEMBER		
<b>GRAND TOTALS</b>			

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PETITION REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2001 AND PRIOR THROUGH 2005

TYPE OF CLAIM	MONTH	TOTAL REFUNDS FOR 2003			TOTAL REFUNDS FOR 2004			TOTAL REFUNDS FOR 2005		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
PETITIONS	JANUARY	42	\$ 1,410.23	\$ 14,265.11	34	\$ 2,867.56	\$ 69,641.45	42	\$ 4,265.81	\$ 115,462.43
PETITIONS	FEBRUARY	35★	1,523.02	26,493.71	43	7,667.53	161,979.82	108	2,183.07	89,952.15
PETITIONS	MARCH	504	144.35	18,675.65	35	21,057.42	206,142.96	46	432.24	13,403.08
PETITIONS	APRIL	1,020	2,982.22	109,804.48	90	7,480.20	251,543.23	129	4,087.89	133,685.37
PETITIONS	MAY	871	3,850.22	134,994.04	138	1,912.49	69,356.78	33	1,374.62	89,406.08
PETITIONS	JUNE	319	7,766.29	152,012.40	669	11,183.34	637,545.12	39	4,145.97	82,254.56
<b>SUB-TOTALS</b>		<b>2,791</b>	<b>17,676.33</b>	<b>456,245.39</b>	<b>1,009</b>	<b>52,168.54</b>	<b>1,396,209.36</b>	<b>397</b>	<b>16,489.60</b>	<b>524,163.67</b>
PETITIONS	JULY	75	2,305.68	38,531.76	199	2,584.75	121,519.47	-	-	-
PETITIONS	AUGUST	54	6,513.44	61,324.24	74	1,708.84	69,579.45	-	-	-
PETITIONS	SEPTEMBER	180	2,144.71	29,526.49	35	1,203.61	47,110.16	-	-	-
PETITIONS	OCTOBER	340	3,841.15	71,982.72	215	11,591.73	244,127.84	-	-	-
PETITIONS	NOVEMBER	55	2,943.74	59,566.71	106	5,228.39	85,816.37	-	-	-
PETITIONS	DECEMBER	20	220.56	4,066.90	38	9,966.59	123,060.89	-	-	-
<b>GRAND TOTALS</b>		<b>3,515</b>	<b>\$ 35,645.61</b>	<b>\$ 721,244.21</b>	<b>1,676</b>	<b>84,452.45</b>	<b>2,087,423.54</b>			

★ These are February 2003 scheduled payments which were delayed because borrowed funds were not received until 2/28/03. Checks were actually dated in March for that reason.

## PETITION REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2001 AND PRIOR THROUGH 2005 VARIANCES

TYPE OF CLAIM	MONTH	VARIANCE between 2004 & 2003			VARIANCE between 2005 & 2004		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
PETITIONS	JANUARY	(8)	\$ 1,457.33	\$ 55,376.34	8	\$ 1,398.25	\$ 45,820.98
PETITIONS	FEBRUARY	8	6,144.51	135,486.11	65	(5,484.46)	(72,027.67)
PETITIONS	MARCH	(469)	20,913.07	187,467.31	11	(20,625.18)	(192,739.88)
PETITIONS	APRIL	(930)	4,497.98	141,738.75	39	(3,392.31)	(117,857.86)
PETITIONS	MAY	(733)	(1,937.73)	(65,637.26)	(105)	(537.87)	20,049.30
PETITIONS	JUNE	350	3,417.05	485,532.72	(630)	(7,037.37)	(555,290.56)
<b>SUB-TOTALS</b>		<b>(1,782)</b>	<b>34,492.21</b>	<b>939,963.97</b>	<b>(612)</b>	<b>(35,678.94)</b>	<b>(872,045.69)</b>
PETITIONS	JULY	124	279.07	82,987.71			
PETITIONS	AUGUST	20	(4,804.60)	8,255.21			
PETITIONS	SEPTEMBER	(145)	(941.10)	17,583.67			
PETITIONS	OCTOBER	(125)	7,750.58	172,145.12			
PETITIONS	NOVEMBER	51	2,284.65	26,249.66			
PETITIONS	DECEMBER	18	9,746.03	118,993.99			
<b>GRAND TOTALS</b>		<b>(1,839)</b>	<b>48,806.84</b>	<b>1,366,179.33</b>			



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PETITION REFUND PAYMENTS MADE IN 2003 - 2005 FOR TAX YEARS 2001 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	\$ -	\$ 1,125.00	\$ 839.76	\$ 8,720.88	\$ 65.29	\$ 864.26
PETITIONS	FEBRUARY	80.48	1,374.12	2,861.40	27,941.13	13.99	156.99
PETITIONS	MARCH	-	-	16,200.81	112,235.69	-	-
PETITIONS	APRIL	643.66	11,083.55	1.30	4,556.15	1,858.74	8,538.94
PETITIONS	MAY	133.26	20,504.65	80.57	2,307.51	-	-
PETITIONS	JUNE	2,880.19	32,871.44	246.08	1,890.68	2.12	35.09
SUB-TOTALS		3,737.59	66,958.76	20,229.92	157,652.04	1,940.14	9,595.28
PETITIONS	JULY	1,370.30	19,239.60	-	-		
PETITIONS	AUGUST	5,847.85	43,441.70	-	632.12		
PETITIONS	SEPTEMBER	32.30	647.13	-	817.97		
PETITIONS	OCTOBER	147.27	2,031.39	-	75.35		
PETITIONS	NOVEMBER	1,987.75	16,163.80	-	3,812.16		
PETITIONS	DECEMBER	-	-	6,193.71	29,046.28		
GRAND TOTALS		\$ 13,123.06	\$ 148,482.38	\$ 26,423.63	\$ 192,035.92		

## PETITION REFUND PAYMENTS MADE IN 2003 - 2005 FOR TAX YEARS 2002

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	\$ 1,410.23	\$ 13,140.11	\$ 121.48	\$ 2,946.93	\$ 175.29	\$ 1,872.85
PETITIONS	FEBRUARY	1,382.94	15,450.61	3,485.06	66,975.00	-	-
PETITIONS	MARCH	73.00	577.63	3,156.03	38,652.83	-	-
PETITIONS	APRIL	45.07	1,921.03	4,018.81	50,786.02	10.41	173.63
PETITIONS	MAY	109.67	10,676.58	98.23	1,831.30	-	-
PETITIONS	JUNE	1,776.72	40,954.32	171.90	4,272.73	2,699.95	32,554.19
SUB-TOTALS		4,797.63	82,720.28	11,051.51	165,464.81	2,885.65	34,600.67
PETITIONS	JULY	76.33	441.38	-	-		
PETITIONS	AUGUST	199.59	1,871.46	-	-		
PETITIONS	SEPTEMBER	688.04	4,952.96	-	-		
PETITIONS	OCTOBER	776.08	16,337.05	-	-		
PETITIONS	NOVEMBER	342.96	4,889.48	-	-		
PETITIONS	DECEMBER	51.82	1,291.94	826.66	9,498.16		
GRAND TOTALS		\$ 6,932.45	\$ 112,504.55	\$ 11,878.17	\$ 174,962.97		

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PETITION REFUND PAYMENTS MADE IN 2003 - 2005 FOR TAX YEARS 2003

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	\$ -	\$ -	\$ 1,906.32	\$ 57,973.64	\$ 943.89	\$ 13,443.69
PETITIONS	FEBRUARY	59.60	9,668.98	1,321.07	67,063.69	-	-
PETITIONS	MARCH	71.35	18,098.02	1,683.35	49,341.46	306.02	3,203.88
PETITIONS	APRIL	2,293.49	96,799.90	2,243.76	57,458.74	484.62	5,841.95
PETITIONS	MAY	3,607.29	103,812.81	1,260.19	26,891.78	90.06	1,079.31
PETITIONS	JUNE	3,109.38	78,186.64	86.07	1,063.58	21.59	1,119.75
SUB-TOTALS		9,141.11	306,566.35	8,500.76	259,792.89	1,846.18	24,688.58
PETITIONS	JULY	859.05	18,850.78	94.48	1,006.34		
PETITIONS	AUGUST	466.00	16,011.08	59.41	1,685.78		
PETITIONS	SEPTEMBER	1,424.37	23,926.40	52.36	1,271.14		
PETITIONS	OCTOBER	2,917.80	53,614.28	-	-		
PETITIONS	NOVEMBER	613.03	38,513.43	112.09	638.84		
PETITIONS	DECEMBER	168.74	2,774.96	818.18	14,896.66		
GRAND TOTALS		\$ 15,590.10	\$ 460,257.28	\$ 9,637.28	\$ 279,291.65		

## PETITION REFUND PAYMENTS MADE IN 2003 - 2005 FOR TAX YEARS 2004

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	-	-	\$ -	\$ -	\$ 3,081.34	\$ 99,281.63
PETITIONS	FEBRUARY	-	-	-	-	1,994.60	70,153.62
PETITIONS	MARCH	-	-	17.23	5,912.98	106.34	2,998.76
PETITIONS	APRIL	-	-	1,216.33	138,742.32	650.40	44,724.38
PETITIONS	MAY	-	-	473.50	38,326.19	260.03	12,287.06
PETITIONS	JUNE	-	-	10,679.29	630,318.13	1,250.37	30,592.52
SUB-TOTALS				12,386.35	813,299.62	7,343.08	260,037.97
PETITIONS	JULY	-	-	2,490.27	120,513.13		
PETITIONS	AUGUST	-	-	1,649.43	67,261.55		
PETITIONS	SEPTEMBER	-	-	1,151.25	45,021.05		
PETITIONS	OCTOBER	-	-	11,591.73	244,052.49		
PETITIONS	NOVEMBER	-	-	5,116.30	81,365.37		
PETITIONS	DECEMBER	-	-	2,128.04	69,619.79		
GRAND TOTALS		-	-	36,513.37	1,441,133.00		

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## PETITION REFUND PAYMENTS MADE IN 2003 - 2005 FOR TAX YEARS 2005

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
PETITIONS	JANUARY	-	-			\$ -	\$ -
PETITIONS	FEBRUARY	-	-			174.48	19,641.54
PETITIONS	MARCH	-	-			19.88	7,200.44
PETITIONS	APRIL	-	-			1,083.72	74,406.47
PETITIONS	MAY	-	-			1,024.53	76,039.71
PETITIONS	JUNE	-	-			171.94	17,953.01
SUB-TOTALS						\$ 2,474.55	\$ 195,241.17
PETITIONS	JULY	-	-				
PETITIONS	AUGUST	-	-				
PETITIONS	SEPTEMBER	-	-				
PETITIONS	OCTOBER	-	-				
PETITIONS	NOVEMBER	-	-				
PETITIONS	DECEMBER	-	-				
GRAND TOTALS		-	-	-	-		

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEARS 2001 AND PRIOR THROUGH 2005

TYPE OF CLAIM	MONTH	TOTAL REFUNDS FOR 2003			TOTAL REFUNDS FOR 2004			TOTAL REFUNDS FOR 2005		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	1,946	\$ 59,054.67	\$ 926,282.26	2,365	\$ 86,936.60	\$ 935,458.56	1,580	\$ 32,363.58	\$ 1,481,044.23
SMALL CLAIMS	FEBRUARY	2,233★	75,081.99	1,196,822.81	1,561	83,592.85	899,351.19	4,349	25,390.20	3,894,632.59
SMALL CLAIMS	MARCH	455	11,388.92	199,022.82	1,812	106,919.79	1,116,360.50	4,618	17,197.43	2,181,711.55
SMALL CLAIMS	APRIL	710	10,524.90	231,388.97	1,680	100,982.64	1,099,130.02	3,515	17,779.93	1,829,541.09
SMALL CLAIMS	MAY	971	14,578.95	335,718.45	1,815	119,296.70	1,306,261.23	1,889	23,659.45	1,246,398.21
SMALL CLAIMS	JUNE	1,325	23,762.35	553,169.36	1,369	88,635.03	1,120,073.88	1,440	17,393.82	1,101,178.12
<b>SUB-TOTALS</b>		<b>7,640</b>	<b>194,391.78</b>	<b>3,442,404.67</b>	<b>10,602</b>	<b>586,363.61</b>	<b>6,476,635.38</b>	<b>17,391</b>	<b>133,784.41</b>	<b>11,734,505.79</b>
SMALL CLAIMS	JULY	1,353	25,068.67	487,308.64	1,707	24,672.43	817,642.03	-	-	-
SMALL CLAIMS	AUGUST	857	17,337.70	305,460.27	2,220	23,886.51	915,786.84	-	-	-
SMALL CLAIMS	SEPTEMBER	1,598	47,929.10	688,998.01	5,214	65,110.89	2,497,884.08	-	-	-
SMALL CLAIMS	OCTOBER	1,561	48,413.56	866,396.12	6,730	156,160.28	5,449,848.79	-	-	-
SMALL CLAIMS	NOVEMBER	1,171	34,977.09	489,830.72	8,859	195,512.79	6,408,976.81	-	-	-
SMALL CLAIMS	DECEMBER	1,166	37,133.71	458,136.69	9,937	151,656.03	9,291,446.54	-	-	-
<b>GRAND TOTALS</b>		<b>15,346</b>	<b>\$ 405,251.61</b>	<b>\$ 6,738,535.12</b>	<b>45,269</b>	<b>\$ 1,203,362.54</b>	<b>\$ 31,858,220.47</b>			

★ These are February 2003 scheduled payments which were delayed because borrowed funds were not received until 2/28/03. Checks were actually dated in March for that reason.

## SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005 VARIANCES

TYPE OF CLAIM	MONTH	VARIANCE between 2004 & 2003			VARIANCE between 2005 & 2004		
		# of Claims	Interest	Principal & Interest	# of Claims	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	419	\$ 27,881.93	\$ 9,176.30	(785)	\$ (54,573.02)	\$ 545,585.67
SMALL CLAIMS	FEBRUARY	(672)	8,510.86	(297,471.62)	2,788	(58,202.65)	2,995,281.40
SMALL CLAIMS	MARCH	1,357	95,530.87	917,337.68	2,806	(89,722.36)	1,065,351.05
SMALL CLAIMS	APRIL	970	90,457.74	867,741.05	1,835	(83,202.71)	730,411.07
SMALL CLAIMS	MAY	844	104,717.75	970,542.78	74	(95,637.25)	(59,863.02)
SMALL CLAIMS	JUNE	44	64,872.68	566,904.52	71	(71,241.21)	(18,895.76)
<b>SUB-TOTALS</b>		<b>2,962</b>	<b>391,971.83</b>	<b>3,034,230.71</b>	<b>6,789</b>	<b>(452,579.20)</b>	<b>5,257,870.41</b>
SMALL CLAIMS	JULY	354	(396.24)	330,333.39			
SMALL CLAIMS	AUGUST	1,363	6,548.81	610,326.57			
SMALL CLAIMS	SEPTEMBER	3,616	17,181.79	1,808,886.07			
SMALL CLAIMS	OCTOBER	5,169	107,746.72	4,583,452.67			
SMALL CLAIMS	NOVEMBER	7,688	160,535.70	5,919,146.09			
SMALL CLAIMS	DECEMBER	8,771	114,522.32	8,833,309.85			
<b>GRAND TOTALS</b>		<b>29,923</b>	<b>798,110.93</b>	<b>25,119,685.35</b>			

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEAR 2001 AND PRIOR

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ 1,392.62	\$ 16,388.94	\$ 858.74	\$ 10,049.33	\$ 789.50	\$ 6,410.39
SMALL CLAIMS	FEBRUARY	2,422.32	26,635.53	413.85	7,666.51	954.59	7,929.17
SMALL CLAIMS	MARCH	1,038.24	7,173.95	1,276.21	28,772.51	998.98	11,687.40
SMALL CLAIMS	APRIL	557.96	5,403.67	1,136.93	28,036.43	355.74	3,254.05
SMALL CLAIMS	MAY	987.70	9,482.49	636.97	8,487.42	1,609.40	12,141.62
SMALL CLAIMS	JUNE	401.74	5,134.29	130.42	1,082.29	757.95	7,268.61
SUB-TOTALS		6,800.58	70,218.87	4,453.12	84,094.49	5,466.16	48,691.24
SMALL CLAIMS	JULY	862.69	9,132.07	175.89	2,570.79		
SMALL CLAIMS	AUGUST	856.13	10,177.00	294.71	3,317.81		
SMALL CLAIMS	SEPTEMBER	2,166.07	28,024.60	795.19	14,321.07		
SMALL CLAIMS	OCTOBER	1,128.46	16,418.38	762.30	23,587.77		
SMALL CLAIMS	NOVEMBER	909.56	10,364.97	653.54	28,483.51		
SMALL CLAIMS	DECEMBER	474.02	7,841.94	462.82	5,480.64		
GRAND TOTALS		\$ 13,197.51	\$ 152,177.83	\$ 7,597.57	\$ 161,856.08		

## SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005 FOR TAX YEAR 2002

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ 57,662.05	\$ 909,893.32	\$ 524.11	\$ 7,927.51	\$ 109.68	\$ 1,598.91
SMALL CLAIMS	FEBRUARY	72,659.67	1,170,187.28	72.33	1,196.52	260.57	4,108.37
SMALL CLAIMS	MARCH	9,982.83	171,370.73	325.22	5,719.32	34.35	857.12
SMALL CLAIMS	APRIL	6,969.06	112,708.19	261.29	3,896.20	48.39	953.98
SMALL CLAIMS	MAY	3,371.74	52,105.78	216.75	3,041.35	79.54	1,338.06
SMALL CLAIMS	JUNE	3,581.46	49,307.83	345.52	3,641.78	860.07	13,621.89
SUB-TOTALS		154,226.81	2,465,573.13	1,745.22	25,422.68	1,392.60	22,478.33
SMALL CLAIMS	JULY	2,501.22	42,070.50	42.02	625.74		
SMALL CLAIMS	AUGUST	1,561.52	25,659.91	26.26	751.29		
SMALL CLAIMS	SEPTEMBER	2,932.48	48,513.02	796.46	15,137.24		
SMALL CLAIMS	OCTOBER	3,334.05	53,852.78	985.41	11,585.90		
SMALL CLAIMS	NOVEMBER	962.83	13,322.27	34.32	601.20		
SMALL CLAIMS	DECEMBER	928.11	12,497.69	73.60	1,114.61		
GRAND TOTALS		\$ 166,447.02	\$ 2,661,489.30	\$ 3,703.29	\$ 55,238.66		

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005

FOR TAX YEAR 2003

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ -	\$ -	\$ 85,553.75	\$ 917,481.72	\$ 1,114.64	\$ 13,201.26
SMALL CLAIMS	FEBRUARY	-	-	83,106.67	890,488.16	810.49	7,790.56
SMALL CLAIMS	MARCH	367.85	20,478.14	105,318.36	1,081,868.67	954.43	12,646.71
SMALL CLAIMS	APRIL	2,997.88	113,277.11	99,584.42	1,067,197.39	976.39	9,706.54
SMALL CLAIMS	MAY	10,219.51	274,130.18	118,296.86	1,289,702.36	495.40	4,895.23
SMALL CLAIMS	JUNE	19,779.15	498,727.24	88,159.09	1,115,349.81	1,334.59	16,035.64
SUB-TOTALS		33,364.39	906,612.67	580,019.15	6,362,088.11	5,685.94	64,275.94
SMALL CLAIMS	JULY	21,704.76	436,106.07	16,271.35	206,224.48		
SMALL CLAIMS	AUGUST	14,920.05	269,623.36	12,046.97	156,275.39		
SMALL CLAIMS	SEPTEMBER	42,830.55	612,460.39	6,859.77	76,236.80		
SMALL CLAIMS	OCTOBER	43,951.05	796,124.96	2,918.71	33,909.38		
SMALL CLAIMS	NOVEMBER	33,104.70	466,143.48	1,789.47	20,413.07		
SMALL CLAIMS	DECEMBER	35,731.58	437,797.06	627.80	7,377.67		
GRAND TOTALS		\$ 225,607.08	\$ 3,924,867.99	\$ 620,533.22	\$ 6,862,524.90		

## SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005

FOR TAX YEAR 2004

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ -	\$ -	\$ -	\$ -	\$ 30,349.76	\$ 1,459,833.67
SMALL CLAIMS	FEBRUARY	-	-	-	-	23,364.55	3,874,804.49
SMALL CLAIMS	MARCH	-	-	-	-	7,563.03	1,657,800.67
SMALL CLAIMS	APRIL	-	-	-	-	2,624.69	840,728.41
SMALL CLAIMS	MAY	-	-	146.12	5,030.10	3,019.92	278,228.29
SMALL CLAIMS	JUNE	-	-	-	-	5,698.18	155,741.81
SUB-TOTALS				146.12	5,030.10	72,620.13	8,267,137.34
SMALL CLAIMS	JULY	-	-	8,183.17	608,221.02		
SMALL CLAIMS	AUGUST	-	-	11,518.57	755,442.35		
SMALL CLAIMS	SEPTEMBER	-	-	56,659.47	2,392,188.97		
SMALL CLAIMS	OCTOBER	-	-	151,493.86	5,380,765.74		
SMALL CLAIMS	NOVEMBER	-	-	193,035.46	6,359,479.03		
SMALL CLAIMS	DECEMBER	-	-	150,491.81	9,277,473.62		
GRAND TOTALS		\$ -	\$ -	\$ 571,528.46	\$ 24,778,600.83		

## SMALL CLAIMS REFUND PAYMENTS MADE IN 2003-2005

FOR TAX YEAR 2005

TYPE OF CLAIM	MONTH	REFUNDS MADE IN 2003		REFUNDS MADE IN 2004		REFUNDS MADE IN 2005	
		Interest	Principal & Interest	Interest	Principal & Interest	Interest	Principal & Interest
SMALL CLAIMS	JANUARY	\$ -	\$ -	\$ -	\$ -		
SMALL CLAIMS	FEBRUARY	-	-	-	-		
SMALL CLAIMS	MARCH	-	-	-	-	7,646.64	498,719.65
SMALL CLAIMS	APRIL	-	-	-	-	13,774.72	974,898.11
SMALL CLAIMS	MAY	-	-	-	-	18,455.19	949,795.01
SMALL CLAIMS	JUNE	-	-	-	-	8,743.03	908,510.17
SUB-TOTALS						48,619.58	3,331,922.94
SMALL CLAIMS	JULY	-	-	-	-		
SMALL CLAIMS	AUGUST	-	-	-	-		
SMALL CLAIMS	SEPTEMBER	-	-	-	-		
SMALL CLAIMS	OCTOBER	-	-	-	-		
SMALL CLAIMS	NOVEMBER	-	-	-	-		
SMALL CLAIMS	DECEMBER	-	-	-	-		
GRAND TOTALS		\$ -	\$ -	\$ -	\$ -		

# **ASSESSMENT REVIEW COMMISSION**

## **STATUS REPORT**







### ASSESSMENT REVIEW COMMISSION

#### MEMORANDUM

TO: Arthur Gianelli  
FROM: Glenn Borin  
SUBJECT: Quarterly Report – June 30, 2005

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#### **Cyclical events during quarter:**

April 1 Release of 2005-06 final assessment roll by the Board of Assessors  
April 29 Deadline for submission of 2005-06 petitions for judicial review

#### **Overview**

In the second quarter ARC processed 260 commercial settlements with an estimated tax reduction of \$21.5 million, exclusive of interest. Of these, 40 settlements were based on County Attorney recommendations and involved refunds greater than \$100,000 under a temporary program that began in March. Major settlements included property owned by Grumman in Hicksville. The current commercial review schedule runs to August 2005 when it will be replaced by a schedule that will revisit all of the commercial properties with open proceedings.

ARC completed its settlement program for 2004-05 Small Claims cases in May, which involved more than 18,000 parcels with pending Small Claims cases. The remaining cases were transmitted to court for hearings, which are scheduled through September 15. ARC appraisers began analyzing 2006-07 residential proceedings with priority given to cases where the filing of a 2005-06 Small Claims petition was anticipated. Those petitions were due by April 29 and the Department of Assessment completed data-entry in June.

The number of parcels with Small Claims proceedings for 2005-06 was down from last year and is at or below the level that obtained before the revaluation. The only significantly lower number of filings was the first year of the revaluation when ARC resolved many errors by administrative settlements. Such settlements were also the major factor in the lower number of filings for 2005-06.

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## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

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### *Parcels with Small Claims Assessment Review Proceedings:*

Tax year	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Parcels	36,045	37,392	35,801	40,097	31,415	45,454	35,815

The May 2005 update of the County's Multi Year Financial Plan provided a detailed description of the plan for issuing refunds without settlements in late 2005 in order to maximize use of available bonding authority. This temporary program is designed to assure that the County meets its backlog reduction target for 2005. The Plan update also revised the projected target for refunds in 2005 to reflect the accelerated resolution of residential cases. The revised plan and payout to date are as follows:

### *Refunds and cancellations anticipated in 2005: Plan and Actual (\$ millions):*

	Plan	Revised	Actual (June 30)
Commercial	139	139	54.3
Residential	47	40	11.7
Cancellations	15	15	9.5
Petitions	<u>1</u>	<u>1</u>	<u>0.5</u>
Total	201	194	76.1

Early in the year, the County Attorney's Tax Certiorari Bureau notified the bar that it would no longer approve stipulations extending the period for abandonment beyond the statutory period of four years. The current form of stipulation, which had been in use since the early 1990s, also deferred submission of commercial property income and expense data beyond the time provided by court rules. This change led to further discussions between the Bar, the County and the Court on a number of procedural issues. The Court notified the parties that it plans to direct the County Clerk not to accept master petitions in tax certiorari proceedings but will require a separate petition for each property.

ARC began a program of lending one of its appraisers to the County Attorney's office on a rotating basis.

ARC has a total staff of 33 full-time employees including 25 appraisers. Overtime usage is within budget appropriations. Civil service examinations conducted in May and ongoing recruitment are expected to bring the total full-time staff to 40 by year end.

ARC began testing AROW – Assessment Review on the Web – an e-government initiative that will allow homeowners and lawyers to file and track applications on the Internet. The County's IT Department completed initial development on ACT – Assessment Complaint Tracking - a mainframe application that streamlines internal processing of commercial cases by ARC.

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## Year to Date Commercial Progress -- Administrative Review

				2005 Applications
Description	Parcel Count	Parcel %	Est. Tax Liability	% Tax Liability
Reductions (Unilateral) on April 1, 2005 Final Roll (05/06)	872	4.81%	\$157,580,249	11.76%
Reductions on April 1, 2005 Final Roll (05/06) By Stipulation	754	4.16%	\$49,409,960	3.69%
Denied on merits or incomplete	16,493	91.03%	\$1,132,715,602	84.55%
<b>Total</b>	<b>18,119</b>	<b>100.00%</b>	<b>\$1,339,705,811</b>	<b>100%</b>

## Year to Date Commercial Reductions Implemented

Description	Parcels	Est. Tax Liability	Est. Tax Reduction	% Reduction
Reductions (Unilateral) on April 1, 2005 Final Roll (05/06)	872	\$157,580,249	\$32,466,043	20.60%
Reductions on April 1, 2005 Final Roll (05/06) By Stipulation	754	\$49,409,960	\$9,462,698	19.15%
<b>Total reductions</b>	<b>1,626</b>	<b>\$206,990,209</b>	<b>\$41,928,741</b>	<b>20.26%</b>

## Year to Date Residential Progress -- Administrative Review

				2005 Applications
Description	Parcel Count	Parcel %	Est. Tax Liability	% Tax Liability
Reduced on roll	4,098	3.85%	\$49,838,041	4.48%
Reduced on roll by stipulation	29,277	27.48%	\$315,243,478	28.31%
Denied on merits or incomplete	73,182	68.68%	\$748,461,300	67.21%
<b>Total</b>	<b>106,557</b>	<b>100.00%</b>	<b>\$1,113,542,819</b>	<b>100%</b>

## Year to Date Residential Reductions Implemented

Description	Parcels	Est. Tax Liability	Est. Tax Reduction	% Reduction
Reduced on roll	4,098	\$49,838,041	\$7,719,468	15.49%
Reduced on roll by stipulation	29,277	\$315,243,478	\$33,329,341	10.57%
<b>Total reductions</b>	<b>33,375</b>	<b>\$365,081,519</b>	<b>\$41,048,809</b>	<b>11.24%</b>

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## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT

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SCAR Conference Settlements						
	Parcels		Assessed Value		Corrected Assessed Value	Reduction
<b>Settlement of Reduction</b>						
2003/04 Petitions	8,721		41,414,715		37,361,953	4,052,762
2004/05 Petitions	10,057		46,369,174		41,959,657	4,409,517
<b>Settlement of No Reduction</b>						
2003/04 Petitions	4,500		14,885,345			
2004/05 Petitions	7,248		23,468,146			

## **NIFA PROCEEDS REPORT**





COUNTY OF NASSAU

*Inter-Departmental Memo*

**To:** Arthur Gianelli, Deputy County Executive for Budget and Finance  
Jane Cunneen, Deputy Chief Financial Officer, NIFA

**From:** Henry M. Dachowitz, County Treasurer

**Date:** July 25, 2005

**Subject:** Unspent NIFA Bond Proceeds at NIFA & County Levels – June 2005

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Attached please find our monthly reporting package on Unexpended NIFA Bonds Proceeds as of June 2005. The documents included are as follows:

1. Summary Schedule
2. Analysis of Unexpended NIFA Proceeds Held by NIFA
3. NIFA Funds Requisitioned and Released to Nassau County
4. Unexpended NIFA Proceeds Held by the County

Per the attached schedules, as of June 30, 2005 there were \$82,240,934.56 in unexpended NIFA bond proceeds composed of \$50,623,289.56 at the NIFA level and \$31,617,645 at the County level.

HMD/sl  
Attachment

cc: Elizabeth Botwin, Chief Deputy County Attorney  
Conal Denion, Senior Counsel  
Edward Oswald, Orrick, Herrington, and Sutcliffe, LLP  
Thomas Myers, Orrick, Herrington, and Sutcliffe, LLP  
Nancy Winkler, Public Financial Management  
Hilary Ring, Public Financial Management  
Linda Ginty, Public Financial Management  
John Macari, Chief Deputy County Treasurer  
Grace Wang, Field Accountant, Treasurer's Office  
John Gahan, Office of Management and Budgets  
Jeffrey Nogid, Debt Manager  
Roseann D'Alleva, County Stat  
Martha Wong, Deputy Budget Director  
Barry Paul, Deputy Budget Director

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



Nassau County  
Summary Schedule - - - Unexpended NIFA Bond Proceeds  
As of June 30, 2005

	Balances at NIFA	Balances at County Level			Total Balance at County	Total Unspent NIFA Proceeds
		NIFA Cash	Negative Cash	NIFA Retainage		
Tax Certiorari	\$0.00	\$13,427,138	\$0	\$0	\$13,427,138	\$13,427,138.00
Other Settlements and Judgments	\$17,246,541.10	\$4,930,973	\$0	\$0	\$4,930,973	\$22,177,514.10
Capital Projects - Capital		\$11,004,144	(\$387,327)	\$972,561	\$11,589,378	
Capital Projects - Sewer		\$1,347,120	(\$210,995)	\$439,143	\$1,575,268	
Capital Projects - Total	\$32,669,984.07	\$12,351,264	(\$598,322)	\$1,411,704	\$13,164,646	\$45,834,630.07
Reassessment	\$706,764.39	\$25,498	(\$54,465)	\$123,855	\$94,888	\$801,652.39
Costs of Issuance	\$0.00	\$0			\$0	\$0.00
Debt Restructuring	\$0.00	\$0			\$0	\$0.00
Cash Flow Borrowings	\$0.00	\$0			\$0	\$0.00
<b>Grand Totals</b>	<b>\$50,623,289.56</b>	<b>\$30,734,873</b>	<b>(\$652,787)</b>	<b>\$1,535,559</b>	<b>\$31,617,645</b>	<b>\$82,240,934.56</b>



**KEY PERFORMANCE  
INDICATORS**



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 1: Full-Time & Contract Employee Staffing

Vertical	Department	On-Board 1/1/2002	FY2005 Budget	On-Board 1/1/2005	On-Board 6/23/2005	Budget Variance	Change from 1/1/2005	Change from 1/1/2002
Public Safety	Consumer Affairs	30	44	34	38	(6)	4	8
	Correctional Center/Sheriff	1,278	1,240	1,191	1,205	(35)	14	(73)
	Emergency Management	0	7	5	6	(1)	1	6
	Fire Commission	121	113	114	113	0	(1)	(8)
	Medical Examiner	51	50	47	53	3	6	2
	Police District	1,807	1,697	1,677	1,771	74	94	(36)
	Police Headquarters	1,728	1,780	1,581	1,642	(138)	61	(86)
	Probation	286	244	228	238	(6)	10	(48)
	Public Administrator	7	7	7	7	0	0	0
	Traffic and Parking Violations Agency	33	35	34	38	3	4	5
	<b>Sub-Total</b>	<b>5,341</b>	<b>5,217</b>	<b>4,918</b>	<b>5,111</b>	<b>(106)</b>	<b>193</b>	<b>(230)</b>
Health & Human Services	Drug & Alcohol Addiction	42	90	88	87	(3)	(1)	45
	Health	289	241	237	240	(1)	3	(49)
	Mental Health	20	20	19	16	(4)	(3)	(4)
	Physically Challenged	6	6	6	7	1	1	1
	Senior Citizens Affairs	39	35	34	35	0	1	(4)
	Social Services	975	852	854	846	(6)	(8)	(129)
	Veterans Services	8	9	8	9	0	1	1
	Youth Board	8	7	7	7	0	0	(1)
	<b>Sub-Total</b>	<b>1,387</b>	<b>1,260</b>	<b>1,253</b>	<b>1,247</b>	<b>(13)</b>	<b>(6)</b>	<b>(140)</b>
Parks, Public Works & Partnership	Recreation, Parks and Museums	337	263	213	243	(20)	30	(94)
	Public Works	678	567	566	535	(32)	(31)	(143)
	<b>Sub-Total</b>	<b>1,015</b>	<b>830</b>	<b>779</b>	<b>778</b>	<b>(52)</b>	<b>(1)</b>	<b>(237)</b>
Shared Services	Board of Elections	107	106	106	107	1	1	0
	Civil Service	67	61	62	58	(3)	(4)	(9)
	Investigations	10	4	4	4	0	0	(6)
	CF - Constituent Affairs	14	19	18	16	(3)	(2)	2
	CF - Printing, Mail & Graphics	37	39	38	42	3	4	5
	County Attorney	131	150	157	157	7	0	26
	Human Resources	0	11	11	12	1	1	12
	Labor Relations	1	4	4	6	2	2	5
	Information Technology	119	104	92	95	(9)	3	(24)
	Real Estate Services	11	12	13	12	0	(1)	1
	Records Management	19	10	9	9	(1)	0	(10)
	Traffic Safety Board	3	3	3	2	(1)	(1)	(1)
	<b>Sub-Total</b>	<b>519</b>	<b>523</b>	<b>517</b>	<b>520</b>	<b>(3)</b>	<b>3</b>	<b>1</b>
Budget and Finance	Assessment Review Commission	9	37	28	32	(5)	4	23
	Office of Management and Budget	12	35	40	45	10	5	33
	Purchasing	28	23	23	23	0	0	(5)
	Treasurer	58	45	45	44	(1)	(1)	(14)
	<b>Sub-Total</b>	<b>107</b>	<b>140</b>	<b>136</b>	<b>144</b>	<b>4</b>	<b>8</b>	<b>37</b>
Economic Development	Coord. Agency for Spanish Americans	5	7	6	5	(2)	(1)	0
	Housing & Intergovernmental Affairs	3	11	9	13	2	4	10
	Human Rights Commission	12	10	10	10	0	0	(2)
	Minority Affairs	4	11	9	11	0	2	7
	Planning	13	21	19	18	(3)	(1)	5
	<b>Sub-Total</b>	<b>37</b>	<b>60</b>	<b>53</b>	<b>57</b>	<b>(3)</b>	<b>4</b>	<b>20</b>
Elected Officials	Assessment	121	228	172	192	(36)	20	71
	County Comptroller	80	90	84	88	(2)	4	8
	District Attorney	363	352	339	344	(8)	5	(19)
	County Executive	8	34	40	41	7	1	33
	County Clerk	92	102	91	98	(4)	7	6
	Legislature	89	97	83	88	(9)	5	(1)
	<b>Sub-Total</b>	<b>753</b>	<b>903</b>	<b>809</b>	<b>851</b>	<b>(52)</b>	<b>42</b>	<b>98</b>
	<b>Sub-Total Full-Time Employees</b>	<b>9,159</b>	<b>8,933</b>	<b>8,465</b>	<b>8,708</b>	<b>(225)</b>	<b>243</b>	<b>(451)</b>
HHS	Contract Employees	316	79	79	65	(14)	(14)	(251)
	<b>Subtotal FT and Contract Employees</b>	<b>9,475</b>	<b>9,012</b>	<b>8,544</b>	<b>8,773</b>	<b>(239)</b>	<b>229</b>	<b>(702)</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## REPORT 2: Full-Time Staffing By Union

Vertical	Department	CSEA	DAI	IPBA	PBA	SHOA	SOA	Total Union On-Board 6/23/2005	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non Union On-Board 6/23/2005	Grand Total On-Board 6/23/2005
Public Safety	Consumer Affairs	32						32				6	6	38
	Correctional Center	164				1,035		1,199			6	6	6	1,205
	Emergency Management							-			6		6	6
	Fire Commission	113						113					-	113
	Medical Examiner	51						51			2	2	53	53
	Police District	109	1		1,462		199	1,771					-	1,771
	Police Headquarters	674	385		360		219	1,638			4	4	4	1,642
	Probation	237						237			1	1	1	238
	Public Administrator	5						5			2	2	7	7
	Traffic and Parking Violations Agency	32						32			6	6	38	38
	<b>Sub-Total</b>	<b>1,417</b>	<b>386</b>	<b>-</b>	<b>1,822</b>	<b>1,035</b>	<b>418</b>	<b>5,078</b>	<b>-</b>	<b>-</b>	<b>33</b>		<b>33</b>	<b>5,111</b>
Health & Human Services	Drug & Alcohol Addiction	85						85			2		2	87
	Health	237						237			3		3	240
	Mental Health	14						14			2		2	16
	Physically Challenged							-			7		7	7
	Senior Citizens Affairs	33						33			2		2	35
	Social Services	834						834			12		12	846
	Veterans Services	6						6			3		3	9
	Youth Board	6						6			1		1	7
	<b>Sub-Total</b>	<b>1,215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,215</b>	<b>-</b>	<b>-</b>	<b>32</b>		<b>32</b>	<b>1,247</b>
Parks, Public Works & Partnerships	Recreation, Parks and Museums	234						234			9		9	243
	Public Works	526						526			9		9	535
	<b>Sub-Total</b>	<b>760</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>760</b>	<b>-</b>	<b>-</b>	<b>18</b>		<b>18</b>	<b>778</b>
Shared Services	Board of Elections	94						94			13		13	107
	Civil Service	56						56			2		2	58
	Investigations							-			4		4	4
	CF - Constituent Affairs	42						42			16		16	16
	CF - Printing, Mail & Graphics	52						52					-	42
	County Attorney							-			105		105	157
	Human Resources							-			12		12	12
	Labor Relations							-			6		6	6
	Information Technology	88						88			7		7	95
	Real Estate Services	5						5			7		7	12
	Records Management	9						9					-	9
	Traffic Safety Board	2						2					-	2
	<b>Sub-Total</b>	<b>348</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>348</b>	<b>-</b>	<b>-</b>	<b>172</b>		<b>172</b>	<b>520</b>
Budget and Finance	Assessment Review Commission	26						26			6		6	32
	Office of Management and Budget							-			45		45	45
	Purchasing	22						22			1		1	23
	Treasurer	40						40			4		4	44
	<b>Sub-Total</b>	<b>88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>-</b>	<b>-</b>	<b>56</b>		<b>56</b>	<b>144</b>
Economic Development	Coord. Agency for Spanish Americans							-			5		5	5
	Housing & Intergovernmental Affairs							-			13		13	13
	Human Rights Commission	8						8			2		2	10
	Minority Affairs							-			11		11	11
	Planning	15						15			3		3	18
	<b>Sub-Total</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>34</b>		<b>34</b>	<b>57</b>
Elected Officials	Assessment	183						183		1	8		9	192
	County Comptroller	75						75		1	12		13	88
	District Attorney	138		34				172		1	171		172	344
	County Executive							-		1	40		41	41
	County Clerk	91						91		1	6		7	98
	Legislature							-		19	69		88	88
	<b>Sub-Total</b>	<b>487</b>	<b>-</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>521</b>	<b>-</b>	<b>24</b>	<b>306</b>		<b>330</b>	<b>851</b>
HHS	Contract Employees											65	65	65
	<b>Sub-Total Full-Time Employees</b>	<b>4,338</b>	<b>386</b>	<b>34</b>	<b>1,822</b>	<b>1,035</b>	<b>418</b>	<b>8,033</b>	<b>-</b>	<b>24</b>	<b>651</b>	<b>65</b>	<b>740</b>	<b>8,773</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 3: Grant Fund Full-Time Staffing

Vertical	Department	CSEA	DAI	PBA	SHOA	SOA	Total Union On-Board 6/23/2005	BOARD MEMBER	ELECTED OFFICIAL	ORDINANCE	CONTRACT EMPLOYEE	Total Non Union On Board 6/23/2005	Grand Total On-Board 6/23/2005
Public Safety	Criminal Justice						-			1		1	1
	Probation	22					22					-	22
	<b>Sub-Total</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>1</b>		<b>1</b>	<b>23</b>
Health & Human Services	Drug & Alcohol Addiction	29					29					-	29
	Health	96					96					-	96
	Mental Health	13					13			1		1	14
	Social Services	55					55					-	55
	<b>Sub-Total</b>	<b>193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>193</b>	<b>-</b>	<b>-</b>	<b>1</b>		<b>1</b>	<b>194</b>
Parks, Public Works & Partnerships	Recreation, Parks and Museums	4					4					-	4
	<b>Sub-Total</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>4</b>
Economic Development	Housing & Intergovernmental Affairs						-			54		54	54
	Planning	4					4						4
	<b>Sub-Total</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>54</b>		<b>54</b>	<b>58</b>
HHS	Contract Employees										17	17	17
	<b>Sub-Total Full-Time Employees</b>	<b>223</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>223</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>17</b>	<b>73</b>	<b>296</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 4: Overtime Spending

	Historical Actuals		Month-to-Date	Year-to-Date				2005 Budget
	June 04	2004 Total	June 05 Actual	Actual 2004	Actual 2005	Variance	% Increase/ (Decrease)	
Comm. Of Accounts	-	-	-	-	-	-	0.00%	-
Assessment Review	14,586	192,539	14,559	71,545	86,828	15,283	21.36%	300,000
Assessment	7,423	155,105	12,798	85,498	119,988	34,490	40.34%	330,000
County Attorney	-	-	-	-	-	-	0.00%	4,000
OMB	-	-	-	-	-	-	0.00%	-
Constituent Affairs	-	16,891	1,406	1,511	7,108	5,597	370.42%	-
Consumer Affairs	5,679	59,759	7,612	24,465	17,209	(7,256)	-29.66%	60,000
Correctional Ctr/Sheriff	2,094,411	25,480,064	1,874,747	9,915,897	10,135,598	219,701	2.22%	21,558,399
County Executive	-	-	-	-	-	-	0.00%	-
County Clerk	-	-	-	-	-	-	0.00%	-
County Comptroller	-	10,224	-	5,577	1,181	(4,396)	-78.82%	100,000
Civil Service	16,035	39,865	3,388	16,668	19,329	2,661	15.96%	31,500
District Attorney	1,948	95,694	6,797	41,538	52,894	11,356	27.34%	90,000
Drug & Alcohol	-	-	680	-	680	680	100.00%	-
Emergency Management	-	-	-	-	-	-	0.00%	-
Board of Elections	11	36,411	427	3,338	3,866	528	15.82%	60,000
Health	13,499	154,456	6,004	44,362	42,722	(1,640)	-3.70%	185,000
Housing & Intergovt	-	-	-	-	-	-	0.00%	-
Physically Challenged	-	-	-	-	-	-	0.00%	-
Human Rights	-	-	-	-	-	-	0.00%	-
Information Technology	-	36,872	52	4,136	11,652	7,516	181.72%	15,000
Labor Relations	-	-	-	-	-	-	0.00%	-
Legislature	-	-	-	-	-	-	0.00%	-
Minority Affairs	-	-	-	-	-	-	0.00%	-
Medical Examiner	3,572	50,316	4,549	27,462	25,396	(2,066)	-7.52%	50,000
Mental Health	859	11,897	730	4,105	3,784	(321)	-7.82%	20,000
Public Administrator	170	5,608	138	2,229	2,041	(188)	-8.43%	20,000
Probation	21,425	379,926	59,486	213,091	254,046	40,955	19.22%	500,000
Human Resources	-	1,519	-	-	1,316	1,316	100.00%	-
Recreation & Parks	-	-	-	-	-	-	0.00%	-
Planning	-	5,447	2,208	-	7,220	7,220	100.00%	43,800
Purchasing	-	-	421	-	421	421	100.00%	-
Real Estate	(4,527)	2,843	1,271	488	6,647	6,159	1262.09%	2,000
Records Management	-	-	-	-	-	-	0.00%	-
Public Works	18,771	1,000,157	70,591	619,996	1,347,606	727,610	117.36%	1,285,000
CASA	-	-	-	-	-	-	0.00%	-
Senior Citizens	-	2,400	-	-	-	-	0.00%	-
Social Services	112,961	1,464,530	140,241	691,059	628,214	(62,845)	-9.09%	1,268,335
Treasurer	171	79,604	-	12,291	32,144	19,853	161.52%	510,000
Traffic Safety	-	-	-	-	-	-	0.00%	-
TPVA	24,890	372,794	39,808	122,197	131,699	9,502	7.78%	100,000
Veterans Services	-	-	-	-	-	-	0.00%	-
Youth Board	-	-	-	-	-	-	0.00%	-
<b>Total General Fund</b>	<b>2,331,884</b>	<b>29,654,921</b>	<b>2,247,913</b>	<b>11,907,453</b>	<b>12,939,589</b>	<b>1,032,136</b>	<b>7.98%</b>	<b>26,533,034</b>
Parks Recreation	33,583	384,572	174,645	91,559	407,825	316,266	345.42%	236,000
Police District	1,783,388	26,586,342	1,306,876	7,141,871	8,268,858	1,126,987	15.78%	19,970,733
Police HQ	1,238,203	20,063,776	1,248,764	6,320,978	8,079,901	1,758,923	27.83%	15,937,653
Fire Commission	66,423	870,742	(17,059)	357,256	366,608	9,352	2.62%	700,000
<b>Subtotal - 5 Funds</b>	<b>5,453,481</b>	<b>77,560,353</b>	<b>4,961,139</b>	<b>25,819,117</b>	<b>30,062,781</b>	<b>4,243,664</b>	<b>14.12%</b>	<b>63,377,420</b>

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



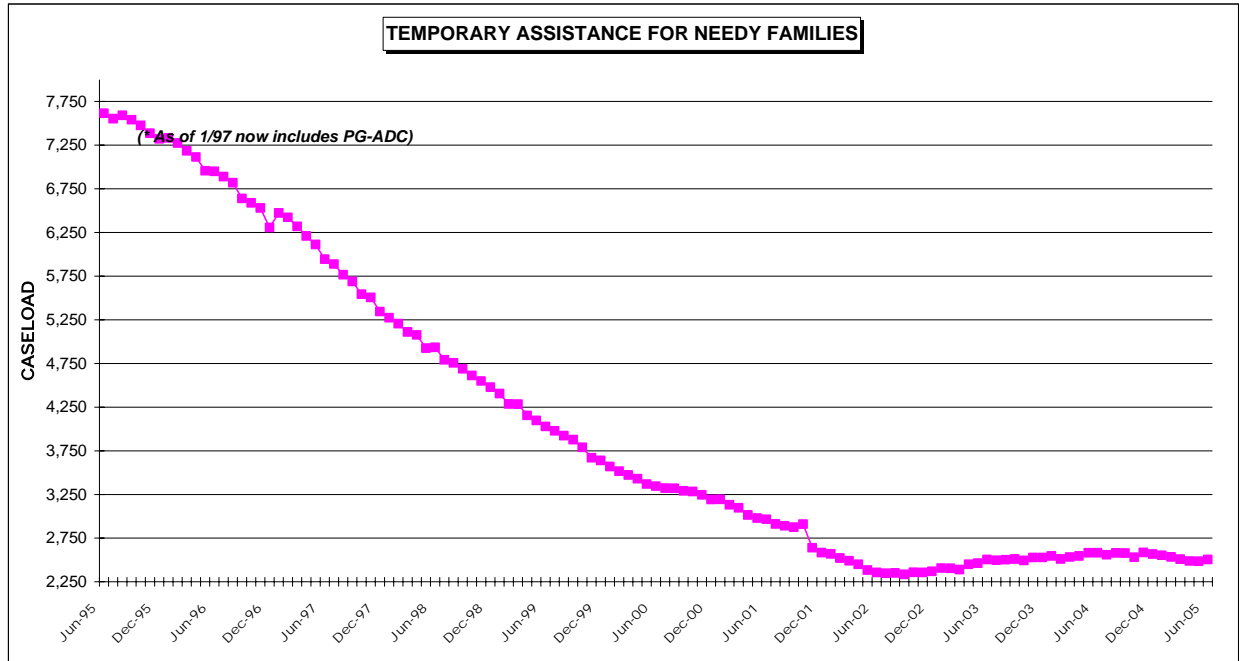
## KPI REPORT 5: Utilities Spending

Fund Type	Description	1/1/2005 Budget	JUNE 2004 YTD	JUNE 2005 YTD	Variance to Budget 05	2005 YTD % Expended	2004 YTD % Expended	Expended Variance '05-'04
<b>General Fund</b>	Water	974,200	440,877	285,374	688,826	29.29	40.64	-11.35
	Cellular Phone	0	0	140,260	-140,260	0.00	0.00	0.00
	Fuel	2,772,314	1796214	891,709	1,880,605	32.16	73.07	-40.91
	Light, Power	15,783,989	4944152	9,129,262	6,654,727	57.84	29.11	28.73
	Telephone	5,487,008	1846683	2,747,849	2,739,159	50.08	36.13	13.95
	Steam	306,000	264752	0	306,000	0.00	100.00	-100.00
	Heating and Cooling	0	740676	0	0	0.00	100.00	-100.00
	Light & Power - TRI-GEN	5,050,000	0	2,600,538	2,449,462	51.50	0.00	51.50
	Appropriation Transfer	0	0	0	0	0.00	0.00	0.00
	<b>TOTAL</b>	<b>30,373,511</b>	<b>10,033,354</b>	<b>15,794,992</b>	<b>14,578,519</b>	<b>52.00</b>	<b>35.40</b>	<b>16.60</b>
<b>Parks &amp; Recreation</b>	Water	0	0	0	0	0	0.00	0.00
	Cellular Phone	0	0	0	0	0.00	0.00	0.00
	Fuel	0	786	0	0	0.00	100.00	-100.00
	Light, Power	0	0	0	0	0.00	0.00	0.00
	Telephone	0	0	0	0	0.00	0.00	0.00
	Steam	0	0	0	0	0.00	0.00	0.00
	Appropriation Transfer	0	0	0	0	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0</b>	<b>786</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>100.00</b>	<b>-100.00</b>
<b>Police District(PDD)</b>	Water	9,277	5506	21,248	-11,971	229.04	48.20	180.84
	Cellular Phone	0	0	0	0	0.00	0.00	0.00
	Fuel	125,998	75214	114,743	11,255	91.07	48.99	42.08
	Light, Power	525,000	165657	265,419	259,581	50.56	32.99	17.57
	Telephone	325,000	131016	163,843	161,157	50.41	59.33	-8.92
	Steam	0	0	0	0	0.00	0.00	0.00
	Appropriation Transfer in	2,100,000	0	149,115	1,950,885	7.10	0.00	7.10
	Budget Reduction	0	0	0	0	0.00	0.00	0.00
	<b>TOTAL</b>	<b>3,085,275</b>	<b>377,393</b>	<b>714,368</b>	<b>2,370,907</b>	<b>23.15</b>	<b>42.50</b>	<b>-19.35</b>
<b>County Totals</b>	Water	983,477	446,383	306,622	676,855	31.18	40.72	-9.54
	Cellular Phone	0	0	140,260	-140,260	0.00	0.00	0.00
	Fuel	2,898,312	1,872,214	1,006,452	1,891,860	34.73	71.66	-36.93
	Light, Power	16,308,989	5,109,809	9,394,681	6,914,308	57.60	29.21	28.39
	Telephone	5,812,008	1,977,699	2,911,692	2,900,316	50.10	37.09	13.01
	Steam	306,000	264,752	0	306,000	0.00	97.20	-97.20
	Heating and Cooling	0	740,676	0	0	0.00	100.00	-100.00
	Light & Power - TRI-GEN	5,050,000	0	2,600,538	2,449,462	51.50	0.00	51.50
	Appropriation Transfer in	2,100,000	0	149,115	1,950,885	0.00	0.00	0.00
	Budget Reduction	0	0	0	0	0.00	0.00	0.00
	<b>TOTAL</b>	<b>33,458,786</b>	<b>10,411,533</b>	<b>16,509,360</b>	<b>16,949,426</b>	<b>49.34</b>	<b>35.62</b>	<b>13.72</b>

Source : NURHS, Laura Amkraut - Information Technology



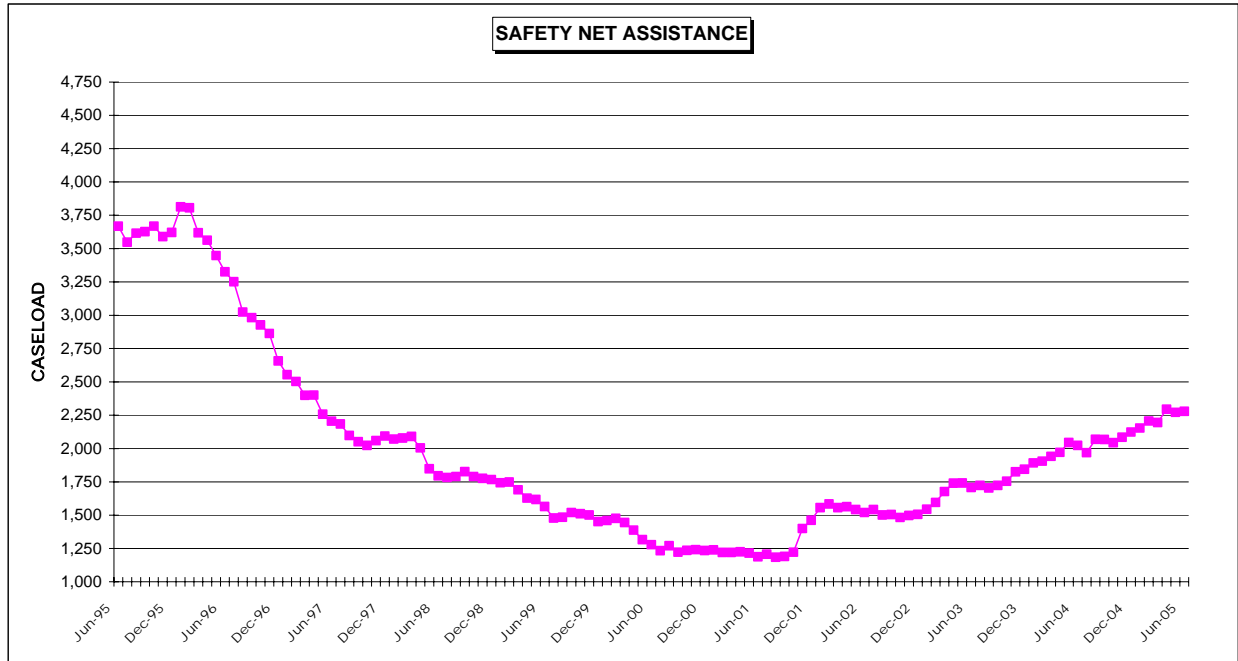
## KPI REPORT 6: DSS Caseloads





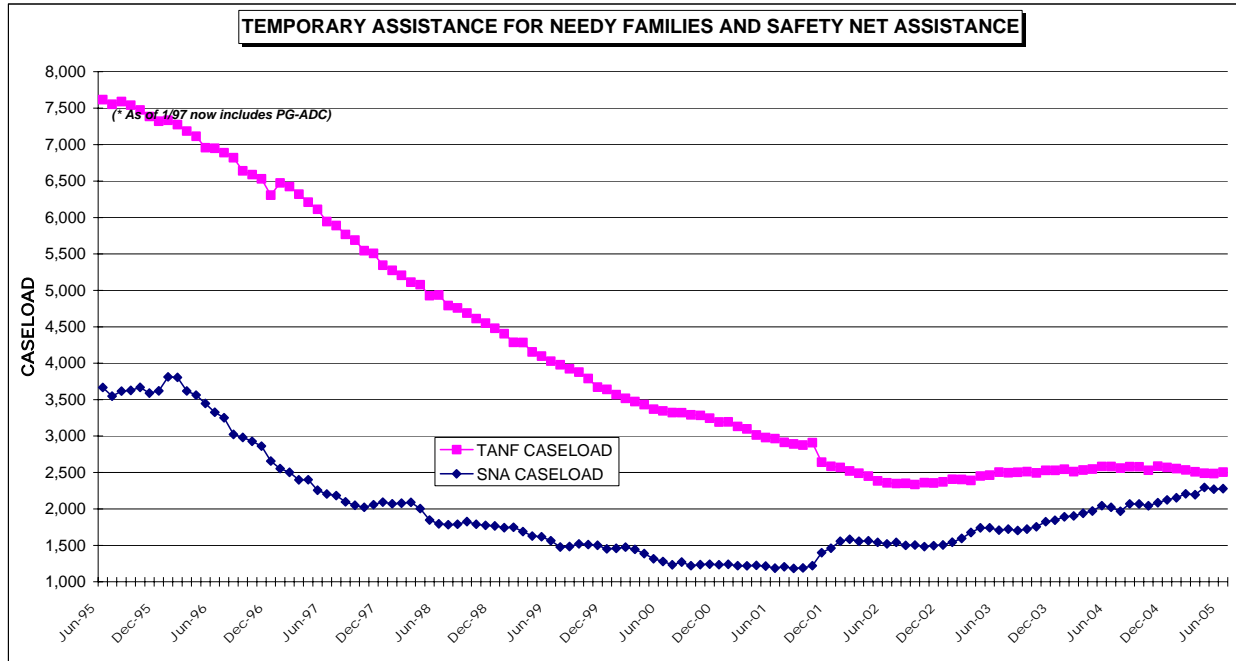


## KPI REPORT 6: DSS Caseloads



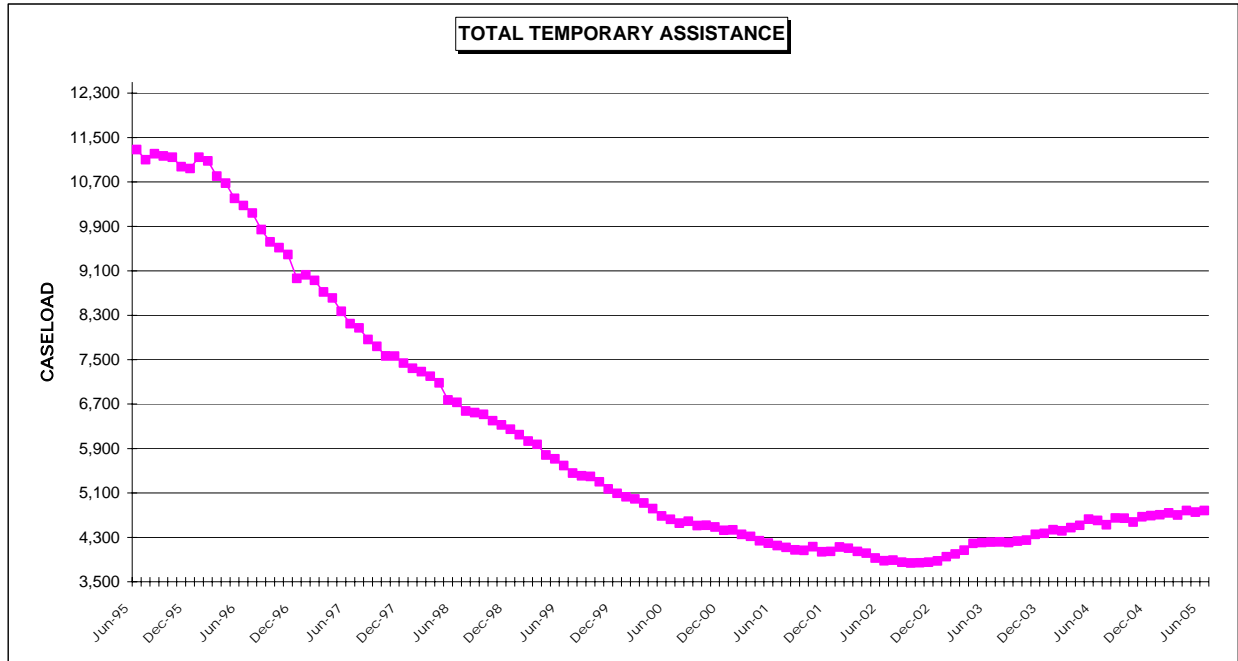


## KPI REPORT 6: DSS Caseloads



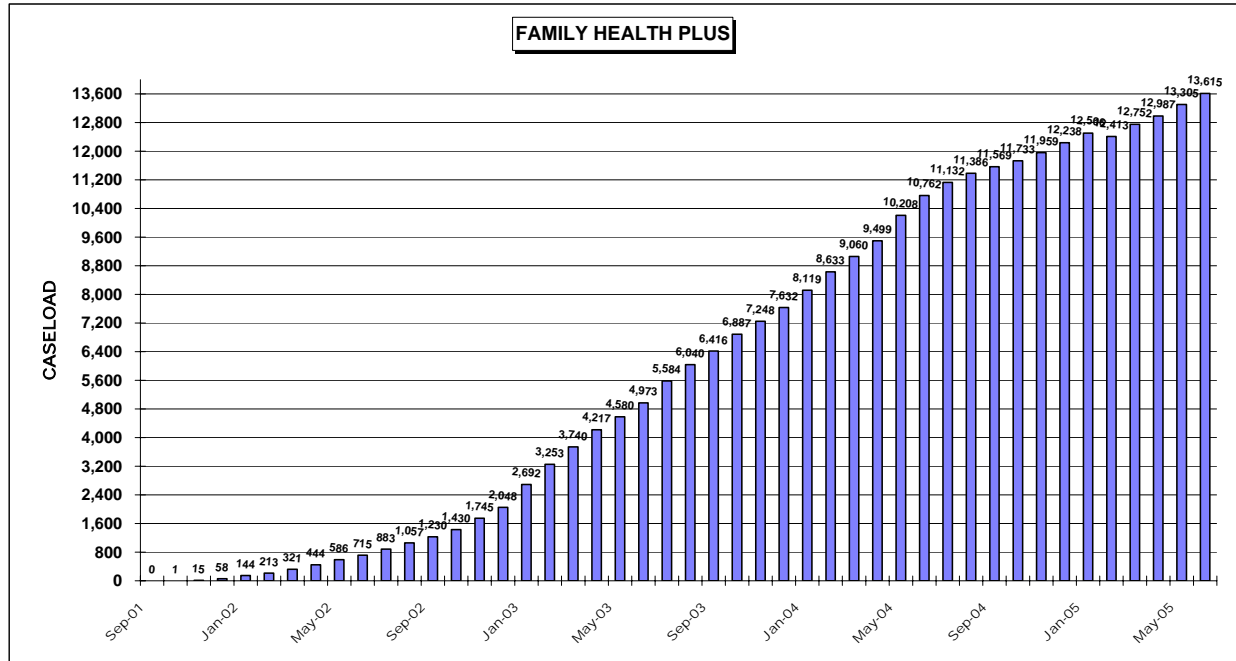


## KPI REPORT 6: DSS Caseloads



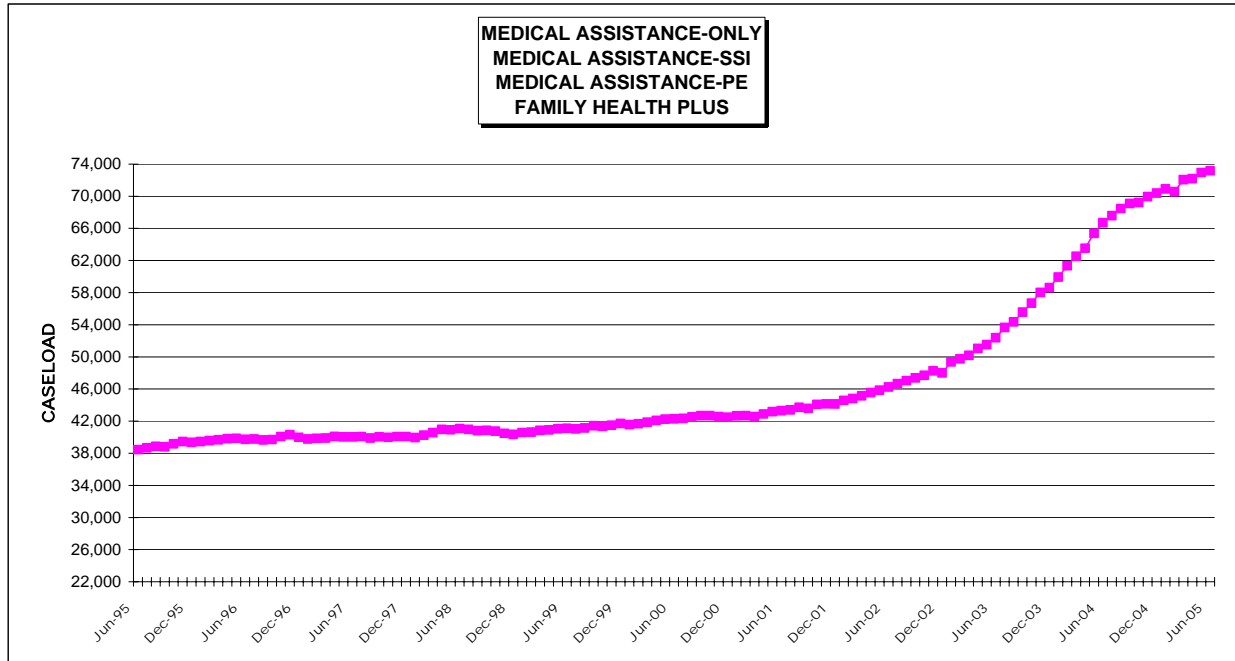


## KPI REPORT 6: DSS Caseloads



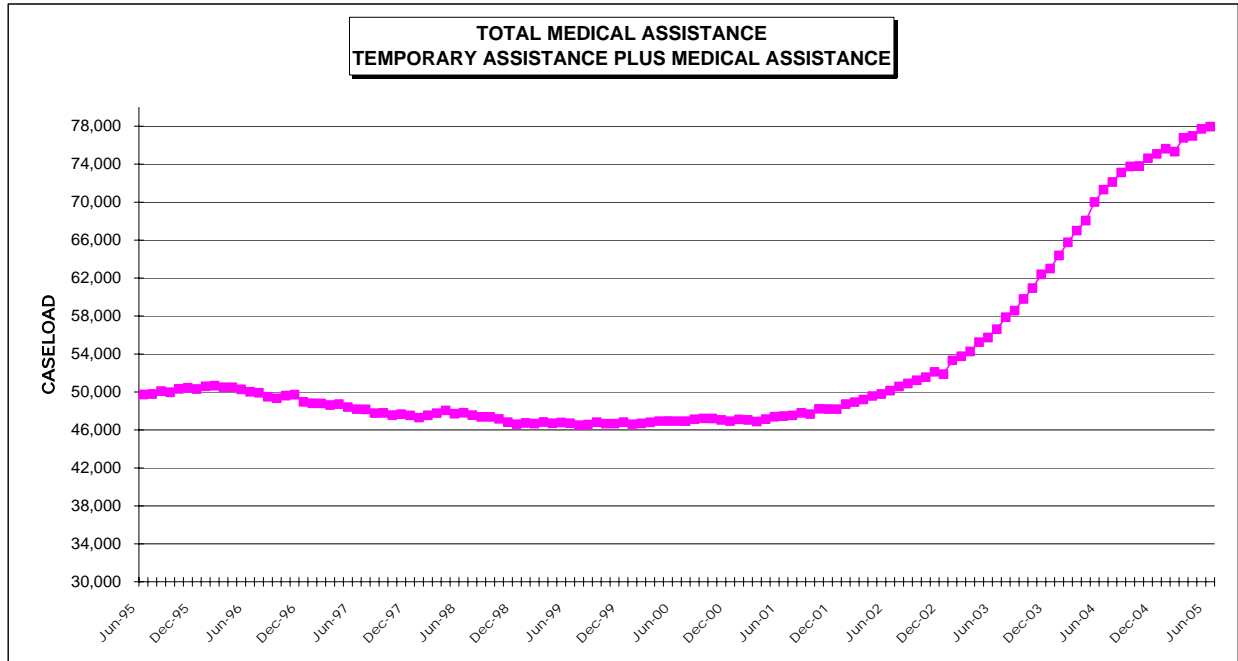


## KPI REPORT 6: DSS Caseloads



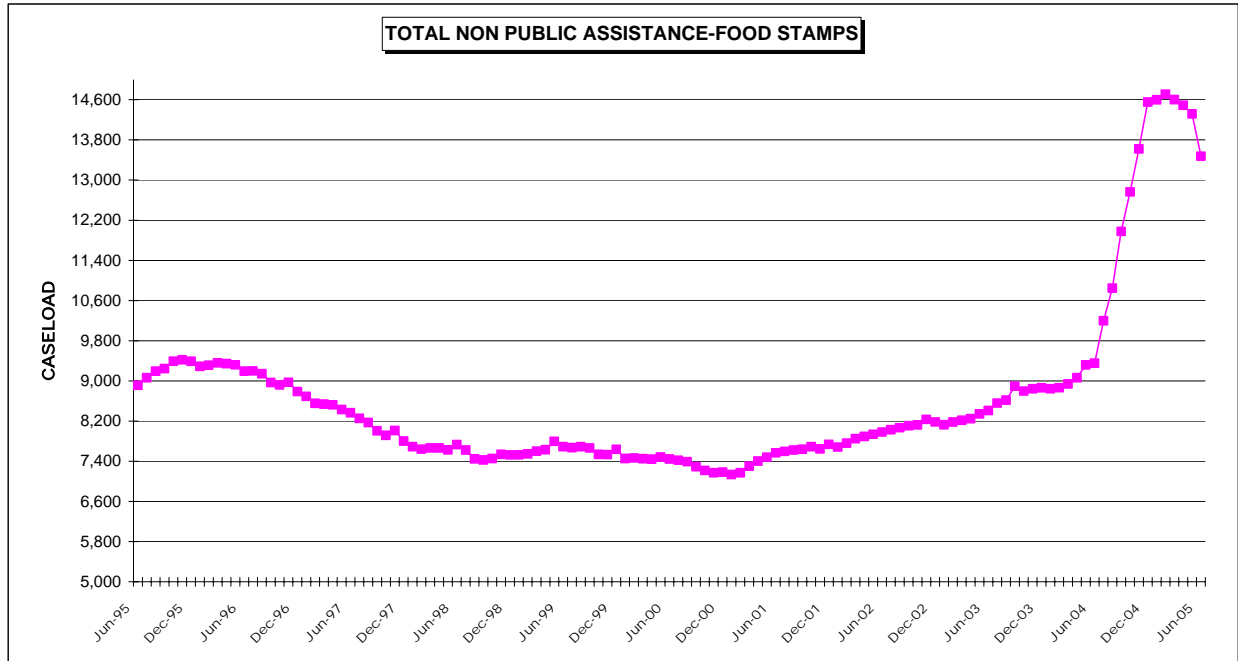


## KPI REPORT 6: DSS Caseloads



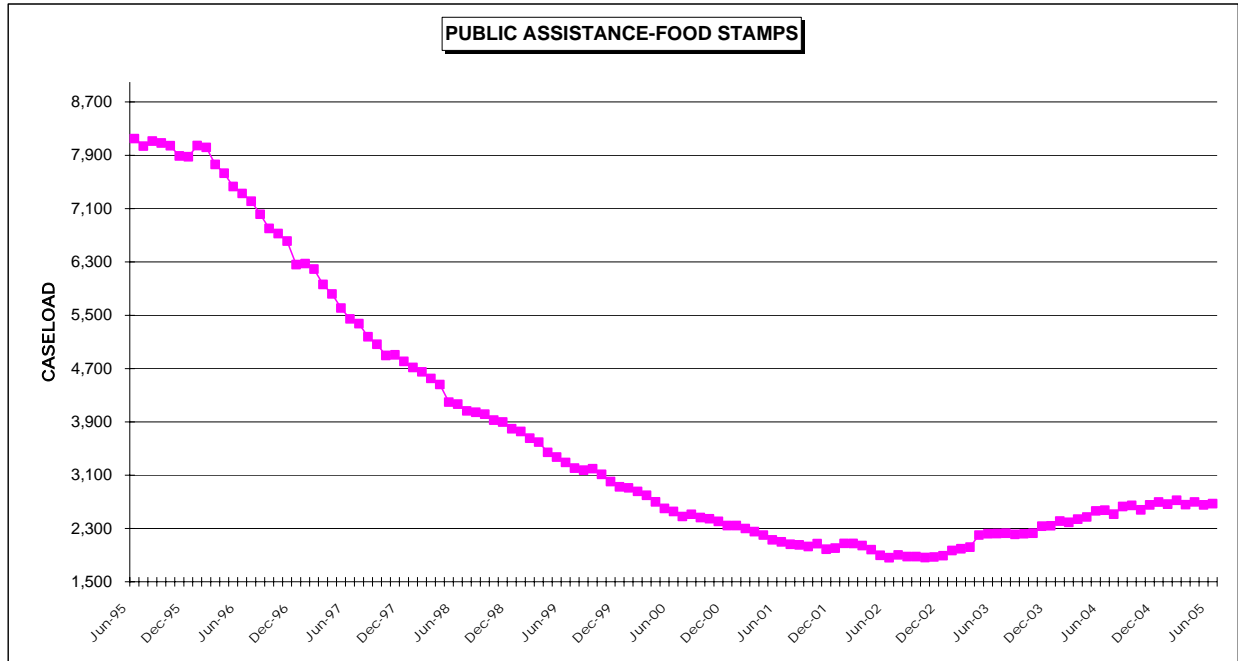


## KPI REPORT 6: DSS Caseloads





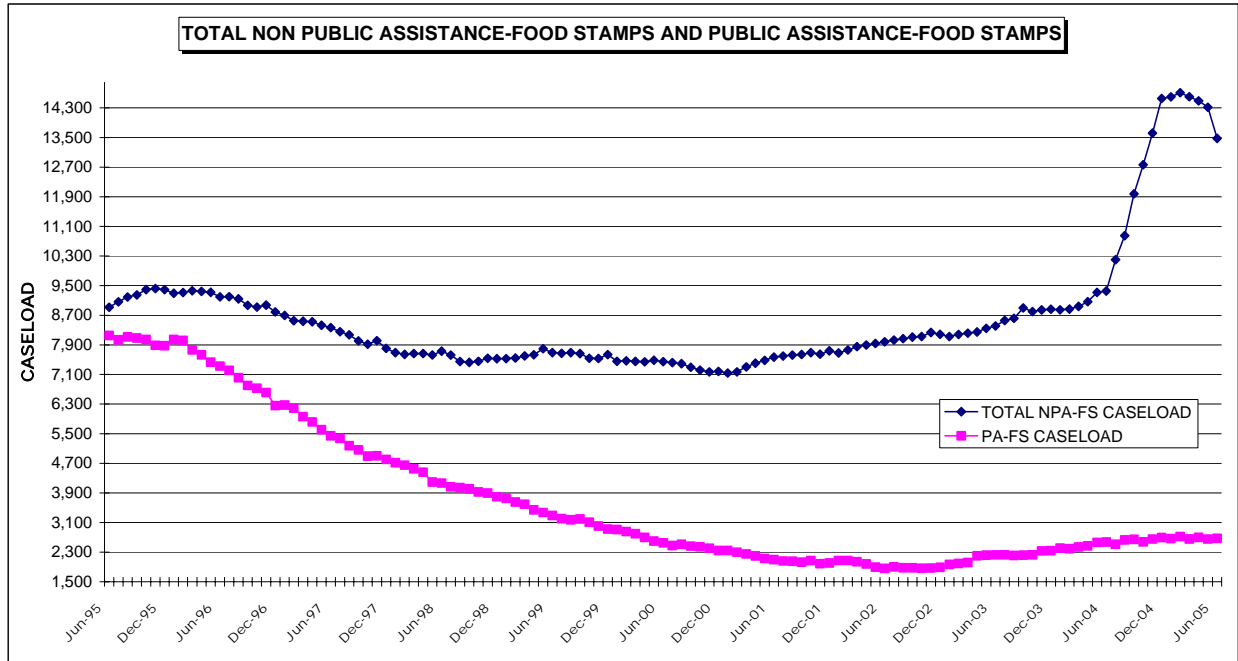
## KPI REPORT 6: DSS Caseloads





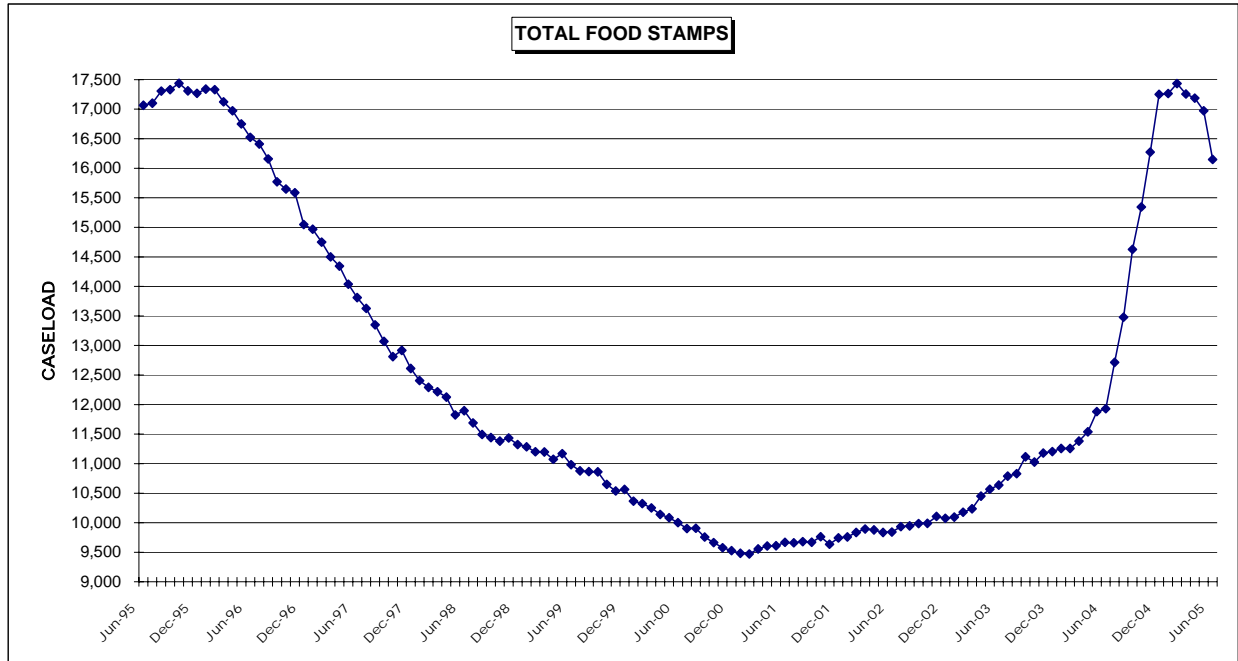


## KPI REPORT 6: DSS Caseloads



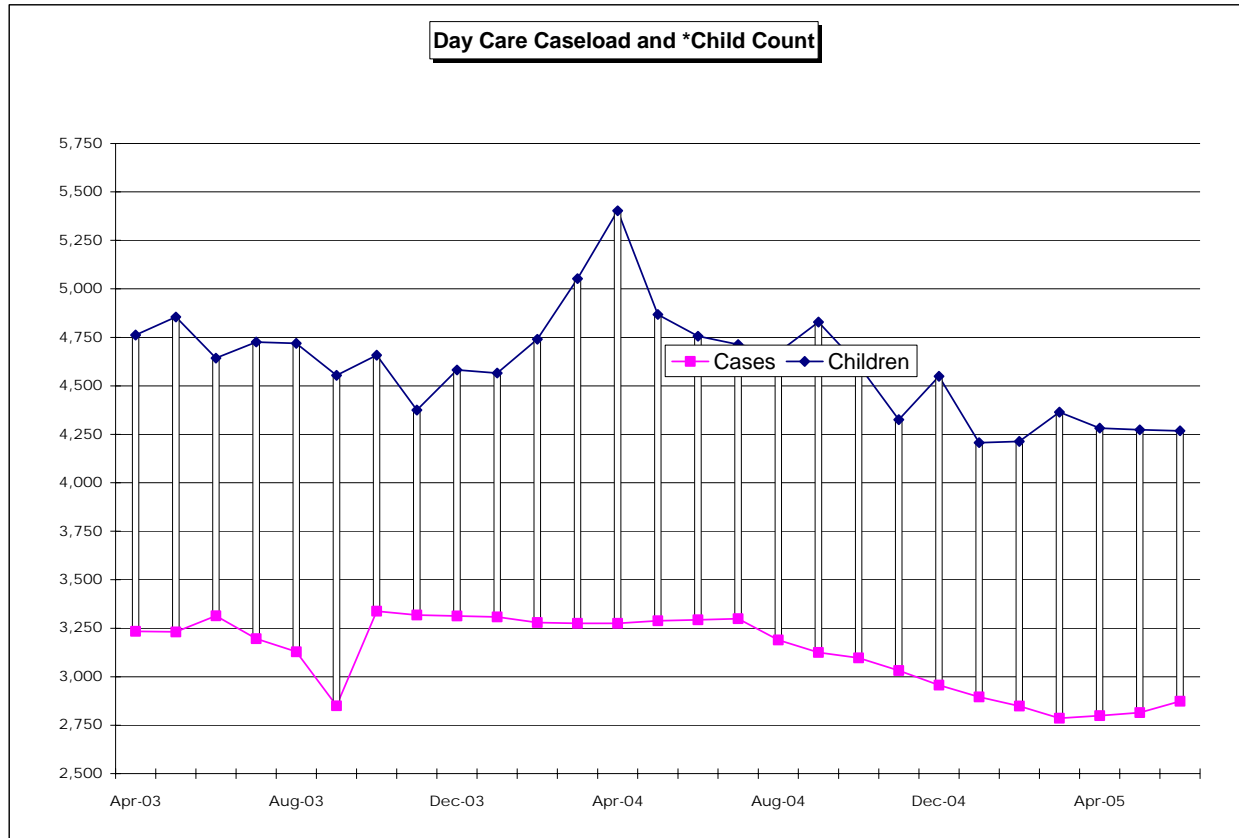


## KPI REPORT 6: DSS Caseloads





## KPI REPORT 6: DSS Caseloads





## KPI REPORT 7: Sworn Officer Strength By Division

DATE	PATROL	SUPPORT	DETECTIVE	TOTAL
1/3/2005	1,580	499	443	2,522
2/4/2005	1,585	487	439	2,511
3/2/2005	1,692	357	455	2,504
4/4/2005	1,684	499	458	2,641
5/3/2005	1,682	496	458	2,636
6/1/2005	1,681	494	455	2,630
7/5/2005	1,687	479	455	2,621

**Note:**

- 1 Patrol Division includes the Emergency Ambulance Bureau, Marine/Aviation Bureau, Highway Patrol Bureau, Bureau of Special Operations and the Mounted Unit.
- 2 Support Division includes the Police Academy, Communications Bureau, Fleet Service Bureau, Property Bureau, Information Technology Unit and Records Bureau.
- 3 Detective Division includes both the investigatory and forensic technical support facilities. It consists of 8 precinct squads, along with the Investigative Services Squads, Special Squads and Major Offense Squad.



## KPI REPORT 8: Police Retirements Status Report

As Of June 30, 2005

### SEPARATED (all categories)

		<u>SWORN</u>		<u>CIVILIANS</u>
PDD	PBA	9	PDD	11
	DAI	0		
	SOA	4		
PDH	PBA	7	PDH	16
	DAI	15		
	SOA	5		
Total Separated		40		27

### FILED (not separated)

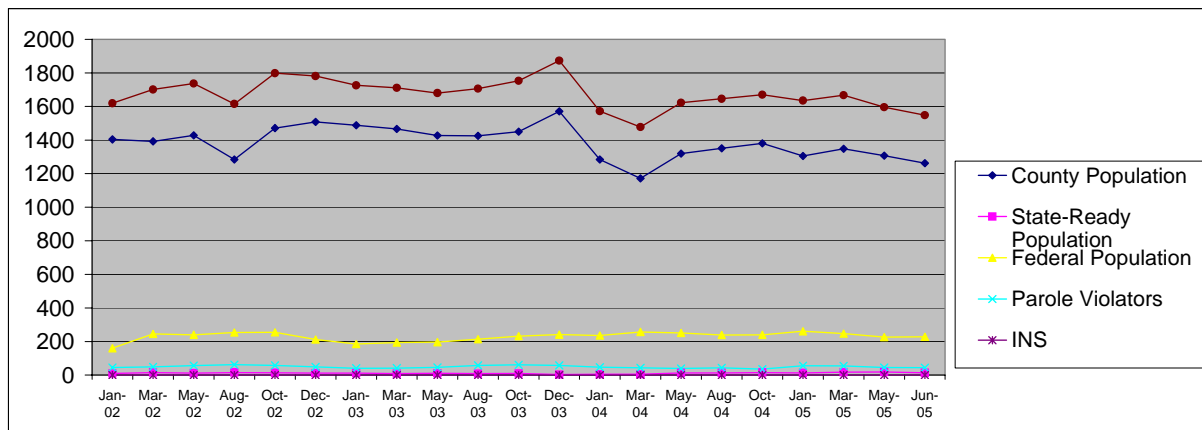
		<u>SWORN</u>		<u>CIVILIAN</u>
PDD	PBA	4	PDD	1
	DAI	0		
	SOA	0		
PDH	PBA	2	PDH	4
	DAI	8		
	SOA	4		
Total Filed-not separated		18		5

# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 9: Correctional Center Inmate Census

	Jan-02	Mar-02	May-02	Aug-02	Oct-02	Dec-02	Jan-03	Mar-03	May-03	Aug-03	Oct-03	Dec-03	Jan-04	Mar-04	May-04	Aug-04	Oct-04	Jan-05	Mar-05	May-05	Jun-05
County Population	1,404	1,392	1,428	1,284	1,471	1,508	1,488	1,466	1,427	1,425	1,450	1,571	1,284	1,172	1,319	1,351	1,380	1,305	1,348	1,307	1,262
State-Ready Population	10	15	12	15	14	12	12	9	11	9	10	3	5	5	13	13	15	13	17	18	14
Federal Population	160	245	240	254	255	212	185	194	196	214	232	241	236	257	251	239	240	261	247	226	228
Parole Violators	45	49	57	62	58	49	41	42	46	58	61	58	47	43	39	43	35	56	55	45	44
INS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,619</b>	<b>1,701</b>	<b>1,737</b>	<b>1,615</b>	<b>1,798</b>	<b>1,781</b>	<b>1,726</b>	<b>1,711</b>	<b>1,680</b>	<b>1,706</b>	<b>1,753</b>	<b>1,873</b>	<b>1,572</b>	<b>1,477</b>	<b>1,622</b>	<b>1,646</b>	<b>1,670</b>	<b>1,635</b>	<b>1,667</b>	<b>1,596</b>	<b>1,548</b>



# FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



## KPI REPORT 10: Economic Development Grant Fund Budget Office of Housing & Intergovernmental Affairs

### NASSAU COUNTY HOUSING & INTERGOVERNMENTAL AFFAIRS BUDGETS

#### Expense

Grant	SALARIES, WAGES & FEES	FRINGE BENEFITS	EQUIPMENT	GENERAL	CONTRACTUAL SERVICES	INTERFUND CHARGES	INTERDEPT'L SVCE AGREEMTS	TOTAL
HI - 80 Sect 8 - Moderate Rehabilitation	233,205	63,970	13,500	25,653	-	30,738	-	367,066
HI - 83 Sect 8 - Housing Assistance Program	1,338,070	684,334	50,000	107,338	-	-	-	2,179,742
HI - 85 Community Development Block Grant	1,063,681	443,983	114,700	94,442	16,556,738	169,170	100,319	18,543,033
HI - 88 Sect 8 - Village of Farmingdale	-	-	-	18,446	-	-	-	18,446
HI - 92 Home	217,003	94,471	3,300	27,609	3,952,655	46,716	27,703	4,369,457
HI - 95 Emergency Shelter	18,678	8,405	-	784	648,965	3,948	2,341	683,121
HI - 96 Homelessness Intervention Program	172,228	43,812	2,887	-	-	-	-	218,927
<b>Total Grant Expenses</b>	<b>3,042,865</b>	<b>1,338,975</b>	<b>184,387</b>	<b>274,272</b>	<b>21,158,358</b>	<b>250,572</b>	<b>130,363</b>	<b>26,379,792</b>

#### Revenue

Grant	FEDERAL AID	TOTAL
HI - 80 Sect 8 - Moderate Rehabilitation	367,066	367,066
HI - 83 Sect 8 - Housing Assistance Program	2,179,742	2,179,742
HI - 85 Community Development Block Grant	18,543,033	18,543,033
HI - 88 Sect 8 - Village of Farmingdale	18,446	18,446
HI - 92 Home	4,369,457	4,369,457
HI - 95 Emergency Shelter	683,121	683,121
HI - 96 Homelessness Intervention Program	218,927	218,927
<b>Total Grant Revenues</b>	<b>26,379,792</b>	<b>26,379,792</b>



**KPI REPORT 11: Nassau Regional Off-Track Betting Corporation**

**Financial Activity for the period January 1st to June 30, 2005**

<b>Expense</b>	<b>YTD Actuals</b>	
	<b>Jun-05</b>	<b>Jun-04</b>
<b>Salary</b>	6,575,281	6,566,240
<b>Fringe Benefits</b>	2,888,432	2,468,801
<b>General and Administrative Expenses</b>	5,866,144	4,821,795
<b>Expense Total</b>	<b>15,329,857</b>	<b>13,856,836</b>
<b>Revenue</b>		
<b>Net Retained Commission</b>	17,651,950	16,407,290
<b>Other income</b>	1,693,072	1,584,302
<b>Revenue Total</b>	<b>19,345,022</b>	<b>17,991,592</b>

The Nassau Regional Off-Track Betting Corporation (OTB) is a component unit of Nassau County. It was created by the New York State Legislature as a public benefit corporation. Nassau County receives net operating profits from OTB and these revenues are recorded in the County's General Fund.



## FISCAL 2005 SECOND QUARTER FINANCIAL REPORT



### KPI REPORT 12: Outstanding Interest Rate Swaps

#### Nassau County Interim Finance Authority

Valuation Report as of 06/30/2005

Associated Bonds	NIFA Pays	Maturity Date	Initial Notional	Value
Series 2004B Goldman 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$2,458,646.78)
Series 2004C Goldman 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$2,446,257.72)
Series 2004D Goldman 28-Day	3.0020%	11/15/2016	\$80,000,000.00	(\$995,963.70)
Series 2004E UBS 7-Day Tues	3.1460%	11/15/2024	\$72,500,000.00	(\$2,458,646.78)
Series 2004F UBS 7-Day Fri	3.1460%	11/15/2024	\$72,500,000.00	(\$2,423,712.24)
Series 2004G UBS 35-Day	3.0030%	11/15/2016	\$80,000,000.00	(\$1,020,946.40)
Series 2004I Goldman 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$2,717,330.31)
Series 2004J Morgan Stanley 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$2,717,330.31)
Series 2004K UBS 7-Day Wed	3.4320%	11/15/2025	\$50,000,000.00	(\$2,717,330.31)
Total				(\$19,956,164.55)

#### Nassau Health Care Corporation

Valuation Report as of 06/30/2005

Associated Bonds	NHCC Pays	Maturity Date	Initial Notional	Value
NHCC200410040001	3.4570%	8/1/2029	\$73,126,667.00	(\$4,055,971.17)
NHCC200410040002	3.4570%	8/1/2029	\$73,126,667.00	(\$4,055,971.17)
NHCC200410040003	3.4570%	8/1/2029	\$73,356,666.00	(\$4,068,208.60)
NHCC200419110001	4.6100%	8/1/2012	\$65,475,000.00	\$98,228.58
Total				(\$12,081,922.36)

Note: Prepared by PFM